

October 20, 2021 Spring Valley CCSD
#99 School Board Meeting
Wednesday, October 20, 2021 7:00 PM

John F. Kennedy School, Kennedy Center
999 N Strong Ave
Spring Valley, Illinois 61362

Agenda

1. **Roll Call**
Board Members:

TED URBANSKI, PRESIDENT
LINDSAY FERRARI, VICE PRESIDENT
TINA PIENTA, SECRETARY
JAMES FALETTI
TRISHA HARRISON
SCOTT COUTTS
LISA PONCE
2. **Pledge of Allegiance**
3. **Approval of Agenda**
4. **Introduction/Recognition of Special Guests**
5. **Public Comment, Correspondence and Announcements**
6. **Consent Agenda**
 - A. **Approval of September 15, 2021 Regular Meeting Minutes**
 - B. **Approval of the Financial Report**
 - C. **Approval of the Treasurer's Report**
 - D. **Approval of District Bills**
 - E. **Approval of Imprest Fund Expenditures**
 - F. **Approval of Activity Fund Expenditures**
7. **Discussion Items**
 - A. **Vezzetti Capital Management Investment Update**
 - B. **FY21 Independent Audit & Financial Report Presentation**
 - C. **Cash Flow & Budget Watch**
 - D. **Baseball & Softball**
 - E. **COVID UPDATE**
8. **Administrative Reports**
 - A. **Assistant Principal Report**
 - B. **Principal Report**
 - C. **Superintendent Report**
9. **Action Items**
 - A. **Accept FY21 Audit as Presented**
 - B. **Approve FY22 Risk Management Plan**
 - C. **Approve 2-Year Snow Removal Contract Extension**
10. **Executive Session - Reference: 5 ILCS 120 (c) 1,11,14**
11. **Possible Action After Closed Session**

- A. **Approve Closed Session Minutes for October**
12. **Adjournment**

SPRING VALLEY COMMUNITY CONSOLIDATED SCHOOL DISTRICT #99
REGULAR MEETING OF THE BOARD OF EDUCATION
KENNEDY CENTER, JOHN F. KENNEDY SCHOOL
999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362
WEDNESDAY, OCTOBER 20, 2021, 7:00 P.M.

Note: Other items may be added to the agenda.

Posted: October 15, 2021

A G E N D A

- 1. ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF REGULAR MEETING AGENDA**
- 4. INTRODUCTION/RECOGNITION OF SPECIAL GUESTS**
- 5. PUBLIC COMMENT, CORRESPONDENCE, AND ANNOUNCEMENTS**
- 6. CONSENT AGENDA**
 - A. Approval of September 15, 2021 Regular Meeting Minutes
 - B. Approval of the Financial Report
 - C. Approval of the Treasurer's Report
 - D. Approval of District Bills
 - E. Approval of Imprest Fund Expenditures
 - F. Approval of Activity Fund Expenditures
- 7. DISCUSSION ONLY ITEMS**
 - A. Vezzetti Capital Management Investment Update
 - B. FY21 Independent Audit & Financial Report
 - C. Cash Flow & Budget Watch
 - D. Baseball & Softball
 - E. COVID Update
- 8. ADMINISTRATIVE REPORTS**
 - A. Assistant Principal Report
 - B. Principal Report
 - C. Superintendent Report
- 9. ACTION ITEMS**
 - A. Accept FY21 Audit as Presented
 - B. Approve FY22 Risk Management Plan
 - C. Approve 2-year Snow Removal Contract Extension
- 10. EXECUTIVE SESSION - Reference: 5 ILCS 120 (c) 1&14**
- 11. POSSIBLE ACTION AFTER CLOSED SESSION**
- 12. ADJOURNMENT**

SPRING VALLEY COMMUNITY CONSOLIDATED SCHOOL DISTRICT #99
NOTICE OF PUBLIC HEARING & REGULAR MEETING OF THE BOARD OF EDUCATION
KENNEDY CENTER, JOHN F. KENNEDY SCHOOL
999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362
WEDNESDAY, SEPTEMBER 15, 2021, 7:00 P.M.

BUDGET HEARING AGENDA
7:00 pm

A moment of silence in honor of June Panizzi retired school nurse.

1. ROLL CALL

Board of Education Members Present: Ted Urbanski, Lindsay Ferrari, Tina Pienta, Jim Faletti, Trisha Harrison-7:05 pm, Scott Coutts.

2. PLEDGE OF ALLEGIANCE

3. HEARING FOR THE FY22 BUDGET & PUBLIC PRESENTATION- 7:03 pm

4. CLOSE PUBLIC BUDGET HEARING-7:12 pm

A G E N D A

1. ROLL CALL

Board of Education Members Present: Ted Urbanski, Lindsay Ferrari, Tina Pienta, Jim Faletti, Trisha Harrison, Scott Coutts

2. APPROVAL OF REGULAR MEETING AGENDA

MOTION by Ferrari seconded by Pienta that the Board of Education approve the Regular Agenda.

Roll Call: Ferrari, Pienta, Faletti, Harrison, Coutts and Urbanski all voted aye. No nays. Motion carried.

3. OATH OF OFFICE TO NEWLY ELECTED BOARD MEMBER-Ted administered the oath of office to Lisa Ponce.

4. INTRODUCTION/RECOGNITION OF SPECIAL GUESTS – Mautino family was presented the Hall of Fame plaque

5. PUBLIC COMMENT, CORRESPONDENCE, AND ANNOUNCEMENTS

6. CONSENT AGENDA

- A. Approval of August 11, 2021 Regular Meeting Minutes
- B. Approval of the Financial Report
- C. Approval of the Treasurer's Report
- D. Approval of District Bills
- E. Approval of Imprest Fund Expenditures
- F. Approval of Activity Fund Expenditures

MOTION by Faletti seconded by Pienta that the Board of Education approve the Consent Agenda with the exception of Activity and Imprest Fund Expenditures.

Roll Call: Faletti, Pienta, Harrison, Ferrari, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

7. DISCUSSION ONLY ITEMS

- A. **Cash Flow & Budget Watch** – The Cash Flow report show this past month’s financial activity. Due to the budget process there is no budget watch. We received a portion of our tax levy which helps our investments. We haven’t been billed for any transportation. We will see a reduction when Johannes does bill us, with all of the shared and lost routes.
- B. **Baseball, Softball and Soccer** – Ryan will do a survey in regards to Baseball & Softball. No Soccer.
- C. **Review of Bullying Policy** – A new State reporting mandate requires the board to review our bullying policies each year.
- D. **Ex-Officio Foundation Member** – With Ray retiring we need a board member to fill his non-voting position on the Foundation. Both Amanda and I hold similar positions. We also have 9 regular members.
- E. **COVID Update** –Admin discussed plans in place and issues faced.

8. ADMINISTRATIVE REPORTS

- A. **Assistant Principal Report** – Discussed behavior numbers
- B. **Principal Report** – Discussed current legislation.
- C. **Superintendent Report** – 1. Convention 2. No Cost Meals for 2021-2022

9. ACTION ITEMS

A. **Adopt FY22 Budget as Presented** –

MOTION by Ferrari seconded by Pienta that the Board of Education adopt FY22 Budget as presented. Roll Call: Ferrari, Pienta, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

B. **Approve FY22 Health Insurance Plan for Oct.1 through September 30**

MOTION by Ferrari seconded by Ponce that the Board of Education approve FY22 Health Insurance Plan for Oct. 1 through Sept. 30.

Roll Call: Ferrari, Ponce, Faletti, Harrison, Pienta, Coutts and Urbanski all voted aye. No nays. Motion carried.

C. **Approve June Board Policy Updates**

MOTION by Faletti seconded by Pienta that the Board of Education approve June Board Policy Updates. Roll Call: Faletti, Pienta, Harrison, Ferrari, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

D. **Authorize the Posting of FY22 Salaries by October 1, Public Act 96-0434**

MOTION by Ferrari seconded by Pienta that the Board of Education authorize the posting FY22 Salaries by October 1, Public Act 96-0434

Roll Call: Ferrari, Pienta, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

E. **Approve the FY22 Evidence Based Funding Plan**

MOTION by Ponce seconded by Coutts that the Board of Education approve the FY22 Evidence Based Funding Plan.

Roll Call: Ponce, Coutts, Faletti, Harrison, Ferrari, Pienta and Urbanski all voted aye. No nays. Motion carried.

F. Authorize the Superintendent to Apply for the School Maintenance Grant

MOTION by Faletti seconded by Ponce that the Board of Education authorize the Superintendent to apply for the School Maintenance Grant.

Roll Call: Faletti, Ponce, Harrison, Ferrari, Pienta, Coutts and Urbanski all voted aye. No nays. Motion carried.

G. Approve the Safe Routes to School Resolution

MOTION by Pienta seconded by Faletti that the Board of Education approve the Safe Routes to School Resolution.

Roll Call: Pienta, Faletti, Harrison, Ferrari, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

H. Authorize an AIA Agreement with BCA Architects for South Door Project

MOTION by Ferrari seconded by Pienta that the Board of Education authorize the AIA Agreement with BCA Architects for South Door Project.

Roll Call: Ferrari, Pienta, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

I. Approve the use of Binex Now testing for symptomatic teachers and students.

MOTION by Ferrari seconded by Faletti that the Board of Education approve the use Binex Now for testing symptomatic teachers and students.

Roll Call: Ferrari, Faletti, Harrison, Pienta, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

J. EXECUTIVE SESSION - Reference: 5 ILCS 120 (c) 1,2,3,14 [Review of closed session minutes, staff issues, & negotiations.]

8:49 pm

MOTION by Pienta seconded by Ferrari that the Board of Education go into Executive Session.

Roll Call: Pienta, Ferrari, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

Begin Closed: 8:50 am

End Closed: 9:13 pm

10. POSSIBLE ACTION AFTER CLOSED SESSION

A. Approve Closed Session Minutes for August

MOTION by Faletti seconded by Pienta that the Board of Education approve Closed Session Minutes for August.

Roll Call: Faletti, Pienta, Harrison, Ferrari, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

B. Accept with regret the Resignation of Greg Case

MOTION by Faletti seconded by Coutts that the Board of Education accept with regret the resignation of Greg Case.

Roll Call: Faletti, Coutts, Harrison, Ferrari, Pienta, Ponce and Urbanski all voted aye. No nays. Motion carried.

C. Approve the Hiring of Patricia Rangel part-time custodian

MOTION by Pienta seconded by Harrison that the Board of Education approve the hiring of Patricia Rangel part-time custodian.

Roll Call: Pienta, Harrison, Faletti, Ferrari, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

D. Approve Coaching positions

MOTION by Coutts seconded Faletti that the Board of Education approve Coaching Positions.

Roll Call: Coutts, Faletti, Harrison, Ferrari, Pienta, Ponce and Urbanski all voted aye. No nays. Motion carried.

E. Ratify 5-year Agreement with the Spring Valley C.C.S.D. 99 Teachers' Association, AFT Local 604, AFL-CIO

MOTION by Harrison seconded by Pienta that the Board of Education ratify 5-year Agreement with the Spring Valley C.C.S.D. 99 Teacher's Association, AFT 604, AFL-CIO.

Roll Call: Harrison, Pienta, Faletti, Ferrari, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

F. Approve Principal Contracts

MOTION by Pienta seconded by Ferrari that the Board of Education approve Principal contracts.

Roll Call: Pienta, Ferrari, Faletti, Harrison, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

G. Approve the Contract for Stephen Richardson

MOTION by Ferrari seconded by Faletti that the Board of Education approve the contract for Stephen Richardson.

Roll Call: Ferrari, Faletti, Harrison, Pienta, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

H. Approve the maternity leave for Brittany Toraason

MOTION by Harrison seconded by Ponce that the Board of Education approve the maternity leave for Brittany Toraason.

Roll Call: Harrison, Ponce, Faletti, Ferrari, Pienta, Coutts and Urbanski all voted aye. No nays. Motion carried.

11. ADJOURNMENT

9:15 pm

MOTION by Harrison seconded by Ferrari that the Board of Education adjourn the September 15, 2021 Board of Education Meeting.

Roll Call: Harrison, Ferrari, Faletti, Pienta, Coutts, Ponce and Urbanski all voted aye. No nays. Motion carried.

Attest:

Theodore Urbanski, President

Tina Pienta, Secretary

Spring Valley CCSD #99
 Account #27540002561
 September 30, 2021

<u>Category</u>	<u>Cost Basis</u>	<u>Market Value</u>	<u>%</u>	<u>Estimated Annual Income</u>	<u>Current Yield</u>
Cash & Cash Equivalents	\$449,762	\$449,762	12.10%	\$135	0.03%
Certificates of Deposit	\$1,577,605	\$1,575,639	42.67%	\$7,349	0.47%
T-Bills	\$249,981	\$249,985	6.84%	\$127	0.05%
Commercial Paper	\$0	\$0	0.00%	\$0	0.00%
Pass-Thru Securities	\$0	\$0	0.00%	\$0	0.00%
Taxable Municipal Bonds	\$1,325,535	\$1,317,670	35.68%	\$20,990	1.59%
U.S. Government Obligations	<u>\$100,160</u>	<u>\$99,910</u>	<u>2.71%</u>	<u>\$400</u>	<u>0.40%</u>
TOTAL ASSETS	\$3,703,043	\$3,692,965	100.00%	\$29,001	0.79%

<u>Sales/Maturities/Calls</u>	<u>Coupon</u>	<u>Maturity</u>	<u>Par</u>
Hometown National Bank CD	0.30%	09/09/21	\$245,000

<u>Purchases</u>	<u>Coupon</u>	<u>Maturity</u>	<u>Par</u>
Bourbonnais, IL	1.00%	12/01/21	\$25,000
Bourbonnais, IL	1.00%	12/01/22	\$25,000
US T-Bill	0.00%	11/02/21	\$250,000
Hometown National Bank CD	0.25%	03/09/22	\$245,000
Bureau County, IL Twp. HS D#502	0.443%	12/01/22	\$200,000
Bureau County, IL Twp. HS D#502	0.543%	12/01/23	\$200,000
River Grove, IL	0.30%	12/15/21	\$45,000

Assets Held 9/30/21

Spring Valley CCSD #99
 Account #27540002561
 Cash Basis Earnings Worksheet
 September 30, 2021

Fiscal Year Ending: 6/30/22
 Fiscal Year Beginning: 7/01/21

MONTHLY INCOME

Sep-21	Prepaid Interest (Accrued)	\$0.00
	CD Interest	\$370.52
	UST/Agencies/Municipals	\$0.00
	T-Bills/Commercial Paper	\$0.00
	9/1/21 Money Market	<u>\$20.29</u>
	September Monthly Total	\$390.81
	Previous Fiscal YTD Interest	\$3,223.64
	Total Fiscal YTD Interest	<u>\$3,614.45</u>

MONTHLY ACCOUNT CHARACTERISTICS

Yield on Portfolio: 0.79%
 Duration (excluding cash): 0.94

MONTHLY CASH BASIS EARNINGS

Sep-21	September Interest	\$390.81
	Realized Gain/Loss	\$0.00
	Fees	<u>-\$493.05</u>
	Monthly Cash Basis Earnings	<u>-\$102.24</u>

**FISCAL YEAR-TO-DATE
 CASH BASIS EARNINGS**

DIVIDENDS/INTEREST	\$3,614.45
REALIZED GAIN/LOSS	-\$495.00
FEES	<u>-\$1,183.18</u>
YTD CASH BASIS EARNINGS	<u>\$1,936.27</u>

**PRIOR YEAR FISCAL YEAR-TO-DATE
 CASH BASIS EARNINGS**

DIVIDENDS/INTEREST	\$8,478.48
REALIZED GAIN/LOSS	\$0.00
FEES	<u>-\$1,114.60</u>
YTD CASH BASIS EARNINGS	<u>\$7,363.88</u>

Spring Valley District 99 Revenue Report

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Spring Valley CCSD 99

Education Fund 10						
Source of Revenue	1000	General Levy				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
10-111000-1	LOCAL TAXES EDUCATION	(847,769.00)	0.00	504,316.53	(1,352,085.53)	-59.49
10-113000-1	LOCAL TAXES TECH LEASE	(36,542.00)	0.00	21,737.87	(58,279.87)	-59.49
10-114000-1	LOCAL TAXES SPEC ED	(14,617.00)	0.00	8,695.08	(23,312.08)	-59.49
10-151000-1	INTEREST ON INVESTMENTS	(15,000.00)	(658.12)	1,696.89	(16,696.89)	-11.31
10-161100-1	BREAKFAST & LUNCH	(3,500.00)	355.00	654.76	(4,154.76)	-18.71
10-161400-1	MILK - STUDENTS	(1,500.00)	292.40	2,103.65	(3,603.65)	-140.24
10-171100-1	EXTRACURRICULAR ADMISSIONS	(5,000.00)	814.00	814.00	(5,814.00)	-16.28
10-172000-1	EXTRACURR & ORGANIZATION FEES	(5,000.00)	1,347.50	4,947.95	(9,947.95)	-98.96
10-172100-1	TECHNOLOGY FEES	(20,000.00)	1,200.00	14,824.39	(34,824.39)	-74.12
10-172200-1	IPAD STUDENT INSURANCE	(500.00)	0.00	0.00	(500.00)	0.00
10-179000-1	YEARBOOKS/CAP & GOWNS	(6,000.00)	20.00	3,120.00	(9,120.00)	-52.00
10-181100-1	REGISTRATION FEES	(25,000.00)	400.00	22,960.47	(47,960.47)	-91.84
10-195000-1	PRIOR YEAR REFUND	(6,150.00)	0.00	6,115.51	(12,265.51)	-99.44
10-199900-1	OTHER REVENUE	(50,000.00)	189.98	11,355.15	(61,355.15)	-22.71
10-199901-1	ERATE REIMBURSEMENT	(3,700.00)	0.00	3,684.57	(7,384.57)	-99.58
10-199904-1	STUDENT LOCKS	(250.00)	12.00	186.00	(436.00)	-74.40
10-199906-1	BAND RENTAL FEES	(500.00)	265.00	265.00	(765.00)	-53.00
1000 General Levy		(1,041,028.00)	4,237.76	607,477.82	(1,648,505.82)	-58.35
						* Source of Revenue
Revenue From State Sources						
10-300100-1	EVIDENCE BASED FUNDING	(3,588,661.00)	344,424.00	688,848.00	(4,277,509.00)	-19.20
10-310000-1	SPEC ED PRIVATE FACILITY	(50,000.00)	0.00	10,439.66	(60,439.66)	-20.88
10-370500-16	ECE GRANT	(138,660.00)	20,730.00	87,968.00	(226,628.00)	-63.44
10-399901-1	LIBRARY PER CAPITA GRANT	(750.00)	100.00	100.00	(850.00)	-13.33
3000 Revenue From State Sources		(3,778,071.00)	365,254.00	787,355.66	(4,565,426.66)	-20.84
						* Source of Revenue
Revenue From Federal Sources						
10-410700-24	RURAL ACHIEVEMENT PROGRAM	(19,554.00)	0.00	0.00	(19,554.00)	0.00
10-421000-1	FEDERAL LUNCH REIMBURSEMENT	(1,000.00)	15,560.27	15,560.27	(16,560.27)	-1,556.03
10-422000-1	FEDERAL BREAKFAST REIMBURSEMENT	(500.00)	2,474.81	2,474.81	(2,974.81)	-494.96
10-422500-1	SUMMER FOOD SERVICE PROGRAM	(275,000.00)	0.00	561.44	(275,561.44)	-0.20
10-430000-26	TITLE I GRANT	(161,493.00)	0.00	59,436.00	(220,929.00)	-36.80
10-440000-25	TITLE IV SSAE	(7,466.00)	0.00	0.00	(7,466.00)	0.00
10-460000-1	PRESCHOOL FLOW THROUGH	(6,851.00)	0.00	0.00	(6,851.00)	0.00
10-462000-1	IDEA FLOW THROUGH	(145,302.00)	0.00	0.00	(145,302.00)	0.00
10-493200-20	TITLE II GRANT	(18,296.00)	0.00	2,440.00	(20,736.00)	-13.34
10-499100-1	MEDICAID ADMIN OUTREACH	(25,000.00)	8,060.71	22,897.78	(47,897.78)	-91.59
10-499200-1	MEDICAID FEE FOR SERVICE	(10,000.00)	0.00	0.00	(10,000.00)	0.00
10-499800-58	ESSER	(223,835.00)	0.00	0.00	(223,835.00)	0.00

Spring Valley District 99 Revenue Report

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Education Fund 10								
Source of Revenue		Revenue From Federal Sources						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget		
4000	Revenue From Federal Sources	(894,297.00)	26,095.79	103,370.30	(997,667.30)	-11.56	*	Source of Revenue
10	Education Fund	<u>(5,713,396.00)</u>	<u>395,587.55</u>	<u>1,498,203.78</u>	<u>(7,211,599.78)</u>	<u>-26.22</u>		Fund

Spring Valley District 99 Revenue Report

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Oper, Build, & Maint Fund 20						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
20-111100-1	LOCAL TAXES O & M	(274,063.00)	0.00	163,033.31	(437,096.31)	-59.49
20-123000-1	CORP PERS PROP TAX	(125,792.00)	0.00	25,358.18	(151,150.18)	-20.16
20-151000-1	INTEREST ON INVESTMENTS	(1,200.00)	(249.34)	70.48	(1,270.48)	-5.87
20-196000-1	TIF FUNDS	(20,000.00)	0.00	0.00	(20,000.00)	0.00
20-199900-1	OTHER REVENUE	(8,000.00)	142.19	142.19	(8,142.19)	-1.78
20-199901-1	ERATE REIMBURSEMENT	(8,500.00)	0.00	0.00	(8,500.00)	0.00
1000	General Levy	(437,555.00)	(107.15)	188,604.16	(626,159.16)	-43.10
Revenue From Federal Sources						
20-440000-25	TITLE IV SSAE - BUILDING	(3,550.00)	0.00	0.00	(3,550.00)	0.00
20-499800-58	ESSER	(207,102.00)	0.00	0.00	(207,102.00)	0.00
4000	Revenue From Federal Sources	(210,652.00)	0.00	0.00	(210,652.00)	0.00
20	Oper, Build, & Maint Fund	(648,207.00)	(107.15)	188,604.16	(836,811.16)	-29.10

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Debt Service Fund or Fund Group 30									
Source of Revenue	1000	General Levy							
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget			
General Levy									
30-111200-1	LOCAL TAXES DEBT SERVICES	(479,252.00)	0.00	285,095.38	(764,347.38)	-59.49			
30-151000-1	INTEREST ON INVESTMENTS	(100.00)	(117.94)	(85.46)	(14.54)	85.46			
1000	General Levy	(479,352.00)	(117.94)	285,009.92	(764,361.92)	-59.46	*	Source of Revenue	
30	Debt Service Fund or Fund Group	(479,352.00)	(117.94)	285,009.92	(764,361.92)	-59.46		Fund	

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Transportation Fund 40						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
40-111300-1	LOCAL TAXES TRANSPORTATION	(87,700.00)	0.00	52,170.64	(139,870.64)	-59.49
40-141100-1	STUDENT BUS FEES	(10,000.00)	190.00	8,665.00	(18,665.00)	-86.65
40-151000-1	INTEREST ON INVESTMENTS	(100.00)	1.59	(48.28)	(51.72)	48.28
1000	General Levy	(97,800.00)	191.59	60,787.36	(158,587.36)	-62.15
						* Source of Revenue
Revenue From State Sources						
40-350000-1	REGULAR STATE REIMB	(35,000.00)	0.00	9,983.83	(44,983.83)	-28.53
40-300100-1	EVIDENCE BASED FUNDING	(150,000.00)	0.00	0.00	(150,000.00)	0.00
40-351000-1	SPEC ED STATE REIMB	(45,000.00)	0.00	11,630.95	(56,630.95)	-25.85
40-370500-16	ECE GRANT	(52,012.00)	0.00	0.00	(52,012.00)	0.00
3000	Revenue From State Sources	(282,012.00)	0.00	21,614.78	(303,626.78)	-7.66
						* Source of Revenue
40	Transportation Fund	(379,812.00)	191.59	82,402.14	(462,214.14)	-21.70
						Fund

Spring Valley District 99 Revenue Report

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I.M.R.F./Soc. Sec. Fund 50						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
50-111400-1	LOCAL TAXES IMRF	(91,208.00)	0.00	54,257.80	(145,465.80)	-59.49
50-115000-1	LOCAL TAXES SOC SEC MEDICARE	(100,775.00)	0.00	59,948.38	(160,723.38)	-59.49
50-151000-1	INTEREST ON INVESTMENTS	(150.00)	(25.18)	(33.32)	(116.68)	22.21
1000	General Levy	(192,133.00)	(25.18)	114,172.86	(306,305.86)	-59.42
						* Source of Revenue
Revenue From State Sources						
50-300100-1	EVIDENCE BASED FUNDING	(50,000.00)	0.00	0.00	(50,000.00)	0.00
50-370500-16	ECE GRANT	(7,854.00)	0.00	0.00	(7,854.00)	0.00
3000	Revenue From State Sources	(57,854.00)	0.00	0.00	(57,854.00)	0.00
						* Source of Revenue
Revenue From Federal Sources						
50-430000-26	TITLE I GRANT	(1,550.00)	0.00	0.00	(1,550.00)	0.00
50-493200-20	TITLE II GRANT	(181.00)	0.00	0.00	(181.00)	0.00
50-499800-58	ESSER	(1,837.00)	0.00	0.00	(1,837.00)	0.00
4000	Revenue From Federal Sources	(3,568.00)	0.00	0.00	(3,568.00)	0.00
						* Source of Revenue
50	I.M.R.F./Soc. Sec. Fund	(253,555.00)	(25.18)	114,172.86	(367,727.86)	-45.03
						Fund

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Capital Projects Fund or Fund Group 60		Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	
Source of Revenue	1000 General Levy						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	
General Levy							
60-151000-1	INTEREST ON INVESTMENTS	(100.00)	0.00	0.00	(100.00)	0.00	
1000	General Levy	(100.00)	0.00	0.00	(100.00)	0.00	* Source of Revenue
60	Capital Projects Fund or Fund Group	(100.00)	0.00	0.00	(100.00)	0.00	Fund

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Working Cash Fund 70						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
70-111500-1	LOCAL TAXES WORKING CASH	(36,542.00)	0.00	21,737.87	(58,279.87)	-59.49
70-151000-1	INTEREST ON INVESTMENTS	(1,500.00)	(165.91)	295.25	(1,795.25)	-19.68
1000	General Levy	(38,042.00)	(165.91)	22,033.12	(60,075.12)	-57.92 *
70	Working Cash Fund	(38,042.00)	(165.91)	22,033.12	(60,075.12)	-57.92 Fund

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Tort Immunity and Judgment Fund 80						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
80-112000-1	TAXES -TORT INSURANCE	(194,190.00)	0.00	115,518.83	(309,708.83)	-59.49
80-151000-1	INTEREST ON INVESTMENTS	(750.00)	(54.85)	79.48	(829.48)	-10.60
1000	General Levy	(194,940.00)	(54.85)	115,598.31	(310,538.31)	-59.30
						* Source of Revenue
80	Tort Immunity and Judgment Fund	(194,940.00)	(54.85)	115,598.31	(310,538.31)	-59.30
						Fund

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Capital Improvement Fund 90						
Source of Revenue		General Levy				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
90-111800-1	LOCAL TAXES FIRE PREV & SAFETY	(36,542.00)	0.00	21,737.87	(58,279.87)	-59.49
90-151000-1	INTEREST ON INVESTMENTS	(500.00)	(60.00)	(14.55)	(485.45)	2.91
1000	General Levy	<u>(37,042.00)</u>	<u>(60.00)</u>	<u>21,723.32</u>	<u>(58,765.32)</u>	<u>-58.65</u> * Source of Revenue
90	Capital Improvement Fund	<u>(37,042.00)</u>	<u>(60.00)</u>	<u>21,723.32</u>	<u>(58,765.32)</u>	<u>-58.65</u> Fund
Report Total:		<u>(7,744,446.00)</u>	<u>395,248.11</u>	<u>2,327,747.61</u>	<u>(10,072,193.61)</u>	<u>-30.06</u>

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Education Fund 10						
Fund	10	Education Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Education Fund						
Regular Programs						
10-1110-1100-1	REGULAR SALARIES	1,747,992.00	130,868.42	364,983.80	1,383,008.20	28.20
10-1110-1100-12	INSURANCE STIPEND SALARY	22,000.00	0.00	0.00	22,000.00	0.00
10-1110-1100-20	TITLE II TEACHER SALARY	12,500.00	2,033.54	6,914.04	5,585.96	72.15
10-1110-1100-58	ESSER SALARIES	157,928.00	6,339.63	37,443.77	120,484.23	29.79
10-1110-1700-1	SICK DAYS TEACHERS	0.00	0.00	0.00	0.00	0.00
10-1110-2100-1	REGULAR TRS	171,536.00	12,755.27	35,541.35	135,994.65	27.97
10-1110-2100-12	INSURANCE NON STIPEND TRS	1,741.00	0.00	0.00	1,741.00	0.00
10-1110-2100-20	TITLE II TRS	1,236.00	0.00	0.00	1,236.00	0.00
10-1110-2100-58	ESSER TRS	15,617.00	627.00	3,703.22	11,913.78	29.79
10-1110-2101-20	TITLE II FEDERAL TRS	1,416.00	0.00	0.00	1,416.00	0.00
10-1110-2101-58	ESSER FED TRS	17,892.00	571.51	3,288.35	14,603.65	24.46
10-1110-2110-1	REGULAR NEC	11,177.00	821.97	2,290.31	8,886.69	27.66
10-1110-2110-12	INSURANCE NON STIPEND NEC	113.00	0.00	0.00	113.00	0.00
10-1110-2110-20	TITLE II NEC	80.00	0.00	0.00	80.00	0.00
10-1110-2110-58	ESSER NEC	1,005.00	40.42	238.69	766.31	29.84
10-1110-2120-1	REGULAR THIS/ETHIS	29,924.00	2,225.09	7,913.42	22,010.58	33.70
10-1110-2120-12	INSURANCE NON STIPEND THIS/ETHIS	305.00	0.00	0.00	305.00	0.00
10-1110-2120-20	TITLE II THIS/ETHIS	216.00	0.00	0.00	216.00	0.00
10-1110-2120-58	ESSER THIS/ETHIS	3,681.00	109.36	692.23	2,988.77	23.31
10-1110-2200-1	REGULAR VISION INS	3,000.00	225.39	645.35	2,354.65	28.84
10-1110-2200-20	TITLE II VISION	28.00	0.00	0.00	28.00	0.00
10-1110-2200-58	ESSER VISION INS	158.00	16.50	29.70	128.30	33.42
10-1110-2201-1	RETIRES INSURANCE	25,000.00	0.00	6,930.39	18,069.61	27.72
10-1110-2210-1	REGULAR LIFE INS	2,035.00	160.54	462.54	1,572.46	30.46
10-1110-2210-20	TITLE II LIFE INS	19.00	0.00	0.00	19.00	0.00
10-1110-2210-58	ESSER LIFE INS	164.00	9.12	18.24	145.76	19.46
10-1110-2220-1	REGULAR HEALTH INS	246,931.00	21,281.82	60,854.90	186,076.10	32.59
10-1110-2220-20	TITLE II HEALTH INS	2,648.00	0.00	0.00	2,648.00	0.00
10-1110-2220-58	ESSER HEALTH INS	14,660.00	1,587.90	2,848.82	11,811.18	33.56
10-1110-2230-1	REGULAR DENTAL INS	18,000.00	1,315.97	3,758.93	14,241.07	28.90
10-1110-2230-20	TITLE II DENTAL INS	153.00	0.00	0.00	153.00	0.00
10-1110-2230-58	ESSER DENTAL INS	876.00	101.98	175.02	700.98	37.37
10-1110-2300-1	TUITION REIMBURSEMENT	10,000.00	7,812.75	10,849.50	(849.50)	108.50
10-1110-3100-25	TITLE IV SSAE PURCH SVC	4,853.00	0.00	0.00	4,853.00	0.00
10-1110-3100-58	ESSER GRANT PURCH SERV	63,892.00	6,262.50	63,055.70	836.30	98.69
10-1110-3200-1	REGULAR PURCHASED SERVICE	2,750.00	150.00	1,824.34	925.66	66.34
10-1110-3400-1	POSTAGE	3,500.00	0.00	376.11	3,123.89	10.75
10-1110-4100-1	REGULAR SUPPLIES	22,000.00	4,414.94	5,303.27	16,696.73	24.11

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Education Fund 10							
Fund	10	Education Fund					
Function	1110	Regular Programs					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-1110-4100-24	RURAL ACHIEVEMENT GRANT	19,554.00	226.33	226.33	19,327.67	1.16	
10-1110-4100-58	ESSER GRANT SUPPLIES	4,488.00	273.50	520.77	3,967.23	11.60	
10-1110-4101-1	SUPPLIES - MIDDLE	1,500.00	0.00	78.35	1,421.65	5.22	
10-1110-4102-1	SUPPLIES - PRIMARY	3,500.00	822.78	3,823.32	(323.32)	109.24	
10-1110-4200-1	TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	
10-1110-4300-1	OTHER SUPPLIES/TEACHERS	11,000.00	1,372.87	1,372.87	9,627.13	12.48	
10-1110-4300-25	TITLE IV SSAE SUPPLIES	2,613.00	0.00	0.00	2,613.00	0.00	
10-1110-4400-1	ART SUPPLIES	600.00	0.00	0.00	600.00	0.00	
10-1110-4500-1	VOCAL MUSIC SUPPLIES	400.00	0.00	223.51	176.49	55.88	
10-1110-4600-1	BAND SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00	
10-1110-4700-1	P.E. SUPPLIES	2,000.00	0.00	535.93	1,464.07	26.80	
10-1110-5100-1	REGULAR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
10-1110-5100-58	ESSER GRANT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
1110 Regular Programs		2,664,181.00	202,427.10	626,923.07	2,037,257.93	30.33	** Function
Function 1111							
10-1111-1200-1	SUBSTITUTE SALARY	78,000.00	4,058.08	4,058.08	73,941.92	15.38	
10-1111-2110-1	SUBSTITUTE NEC	350.00	15.21	15.21	334.79	13.98	
10-1111-2120-1	SUBSTITUTE THIS/ETHIS	600.00	24.11	24.11	575.89	12.94	
1111 Function 1111		78,950.00	4,097.40	4,097.40	74,852.60	15.35	** Function
Pre-K Programs							
10-1125-1100-16	ECE SALARIES	105,020.00	8,153.39	23,897.11	81,122.89	30.52	
10-1125-1200-16	ECE SUBSTITUTES	1,500.00	0.00	0.00	1,500.00	6.67	
10-1125-2100-16	ECE TRS	6,260.00	487.25	1,428.65	4,831.35	30.61	
10-1125-2110-16	ECE NEC	403.00	31.41	92.09	310.91	30.80	
10-1125-2120-16	ECE THIS/ETHIS	1,579.00	85.00	310.92	1,268.08	25.14	
10-1125-2200-16	ECE VISION INS	195.00	16.28	48.84	146.16	33.39	
10-1125-2210-16	ECE LIFE INS	164.00	14.18	41.54	122.46	33.98	
10-1125-2220-16	ECE HEALTH INS	18,660.00	1,554.98	4,664.90	13,995.10	32.80	
10-1125-2230-16	ECE DENTAL INS	1,293.00	107.74	323.22	969.78	34.17	
10-1125-4100-16	ECE SUPPLIES	2,086.00	100.00	100.00	1,986.00	4.79	
1125 Pre-K Programs		137,160.00	10,550.23	30,907.27	106,252.73	30.16	** Function
Special Ed Programs K-12							
10-1200-6100-1	LIGHTED WAY TUITION	6,627.00	0.00	6,626.60	0.40	99.99	
1200 Special Ed Programs K-12		6,627.00	0.00	6,626.60	0.40	99.99	** Function
Infant/Toddler (I/T)							
10-1215-1100-1	LIFE SKILLS SALARIES	139,471.00	10,714.29	29,176.41	110,294.59	28.55	
10-1215-2100-1	LIFE SKILLS TRS	8,607.00	668.00	1,958.64	6,648.36	30.52	
10-1215-2110-1	LIFE SKILLS NEC	555.00	43.04	126.20	428.80	30.49	

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Education Fund 10							
Fund	10	Education Fund					
Function	1215	Infant/Toddler (I/T)					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1215-2120-1	LIFE SKILLS THIS/ETHIS		1,502.00	116.54	426.30	1,075.70	36.14
10-1215-2200-1	LIFE SKILLS VISION INS		80.00	6.60	19.80	60.20	33.00
10-1215-2210-1	LIFE SKILLS LIFE INS		324.00	26.35	71.95	252.05	30.65
10-1215-2220-1	LIFE SKILLS HEALTH INS		7,735.00	906.29	2,741.17	4,993.83	46.40
10-1215-2230-1	LIFE SKILLS DENTAL INS		219.00	36.52	109.56	109.44	68.37
10-1215-4100-1	LIFE SKILLS SUPPLIES		2,000.00	0.00	147.48	1,852.52	7.37
1215	Infant/Toddler (I/T)		160,493.00	12,517.63	34,777.51	125,715.49	29.39
							** Function
Cross-Categorical (Cc)							
10-1220-1100-1	CC PRIMARY SALARIES		45,729.00	4,848.10	20,822.40	24,906.60	56.34
10-1220-2100-1	CC PRIMARY TRS		3,759.00	256.24	1,553.48	2,205.52	48.38
10-1220-2110-1	CC PRIMARY NEC		243.00	16.52	100.12	142.88	48.24
10-1220-2120-1	CC PRIMARY THIS/ETHIS		1,156.00	44.70	333.81	822.19	32.88
10-1220-2200-1	CC PRIMARY VISION INS		0.00	0.00	25.96	(25.96)	0.00
10-1220-2210-1	CC PRIMARY LIFE INS		110.00	13.68	41.04	68.96	49.75
10-1220-2220-1	CC PRIMARY HEALTH INS		8,000.00	0.00	2,479.48	5,520.52	30.99
10-1220-2230-1	CC PRIMARY DENTAL INS		500.00	0.00	178.96	321.04	35.79
10-1220-4100-1	CC PRIMARY SUPPLIES		0.00	1,058.44	1,058.44	(1,058.44)	0.00
1220	Cross-Categorical (Cc)		59,497.00	6,237.68	26,593.69	32,903.31	53.57
							** Function
Function 1221							
10-1221-1100-1	CC MIDDLE SALARIES		159,287.00	12,105.60	40,332.20	118,954.80	32.92
10-1221-2100-1	CC MIDDLE TRS		9,700.00	746.32	2,188.28	7,511.72	30.25
10-1221-2110-1	CC MIDDLE NEC		626.00	48.10	141.02	484.98	30.21
10-1221-2120-1	CC MIDDLE THIS/ETHIS		1,692.00	130.17	476.25	1,215.75	35.84
10-1221-2200-1	CC MIDDLE VISION INS		160.00	13.20	39.60	120.40	33.00
10-1221-2210-1	CC MIDDLE LIFE INS		219.00	22.80	77.52	141.48	45.81
10-1221-2220-1	CC MIDDLE HEALTH INS		14,358.00	1,260.92	3,782.76	10,575.24	34.53
10-1221-2230-1	CC MIDDLE DENTAL INS		850.00	73.04	219.12	630.88	35.23
10-1221-4100-1	CC MIDDLE SUPPLIES		400.00	0.00	0.00	400.00	0.00
1221	Function 1221		187,292.00	14,400.15	47,256.75	140,035.25	32.88
							** Function
Function 1222							
10-1222-1100-1	CC JR HIGH SALARIES		131,651.00	10,252.68	30,603.24	101,047.76	31.31
10-1222-2100-1	CC JR HIGH TRS		10,764.00	834.07	2,436.27	8,327.73	30.72
10-1222-2110-1	CC JR HIGH NEC		694.00	53.75	156.99	537.01	30.70
10-1222-2120-1	CC JR HIGH THIS/ETHIS		1,877.00	145.51	530.03	1,346.97	36.33
10-1222-2200-1	CC JR HIGH VISION INS		160.00	13.20	39.60	120.40	33.00
10-1222-2210-1	CC JR HIGH LIFE INS		165.00	13.68	40.00	125.00	32.53
10-1222-2220-1	CC JR HIGH HEALTH INS		14,358.00	1,260.92	3,782.76	10,575.24	34.53
10-1222-2230-1	CC JR HIGH DENTAL INS		1,000.00	73.04	219.12	780.88	29.95

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Education Fund 10						
Fund	10	Education Fund				
Function	1222	Function 1222				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
1222 Function 1222		160,669.00	12,646.85	37,808.01	122,860.99	31.61 ** Function
Special Education Programs Pre-K						
10-1225-1100-1	PRESCHOOL SALARY	29,378.00	2,333.01	6,785.65	22,592.35	32.25
10-1225-2100-1	PRESCHOOL TRS	1,804.00	138.79	406.95	1,397.05	30.25
10-1225-2110-1	PRESCHOOL NEC	116.00	8.94	26.22	89.78	30.31
10-1225-2120-1	PRESCHOOL THIS/ETHIS	316.00	24.20	88.60	227.40	35.70
10-1225-2200-1	PRESCHOOL VISION INS	40.00	3.30	9.90	30.10	33.00
10-1225-2210-1	PRESCHOOL LIFE INS	55.00	5.20	14.32	40.68	37.56
10-1225-2220-1	PRESCHOOL HEALTH INS	3,590.00	315.22	945.70	2,644.30	34.53
10-1225-2230-1	PRESCHOOL DENTAL INS	225.00	18.26	54.78	170.22	33.27
1225 Special Education Programs Pre-K		35,524.00	2,846.92	8,332.12	27,191.88	32.42 ** Function
Remedial and Supplemental Programs K-12						
10-1250-1100-26	TITLE 1 SALARY	106,878.00	8,319.08	24,392.32	82,485.68	30.61
10-1250-2100-26	TITLE 1 TRS	10,570.00	822.78	2,412.46	8,157.54	30.61
10-1250-2101-26	TITLE 1 FEDERAL TRS	12,109.00	942.52	2,781.24	9,327.76	30.75
10-1250-2110-26	TITLE 1 NEC	69.00	53.04	155.52	(86.52)	302.26
10-1250-2120-26	TITLE 1 THIS/ETHIS	2,666.00	143.52	525.04	2,140.96	25.08
10-1250-2210-26	TITLE I LIFE INS	110.00	9.12	27.36	82.64	33.16
10-1250-3100-26	TITLE I PURCH SERVICE	13,809.00	3,849.00	11,663.00	2,146.00	84.46
10-1250-4100-26	TITLE I SUPPLIES	200.00	5,154.93	14,857.75	(14,657.75)	7,428.88
10-1250-5100-26	TITLE I CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
1250 Remedial and Supplemental Programs K-12		146,411.00	19,293.99	56,814.69	89,596.31	45.83 ** Function
Interscholastic Programs						
10-1500-1100-1	EXTRA CURRICULAR SALARIES	52,000.00	258.70	776.09	51,223.91	1.99
10-1500-2100-1	EXTRA CURRICULAR TRS	5,143.00	0.00	0.00	5,143.00	0.00
10-1500-2110-1	EXTRA CURRICULAR NEC	332.00	0.00	0.00	332.00	0.00
10-1500-2120-1	EXTRA CURRICULAR THIS/ETHIS	897.00	0.00	0.00	897.00	0.00
10-1500-3100-1	EXTRA CURRICULAR PURCH SERVICE	3,500.00	0.00	0.00	3,500.00	0.00
10-1500-3300-1	EXTRA CURRICULAR TRAVEL	5,000.00	0.00	0.00	5,000.00	0.00
10-1500-4100-1	EXTRA CURRICULAR SUPPLIES	3,000.00	1,482.23	1,542.23	1,457.77	51.41
10-1500-6100-1	EXTRA CURRICULAR FEES	2,500.00	0.00	425.00	2,075.00	17.00
1500 Interscholastic Programs		72,372.00	1,740.93	2,743.32	69,628.68	4.15 ** Function
Bilingual Programs						
10-1800-1100-38	TBE SALARIES	82,114.00	6,328.92	18,550.32	63,563.68	30.30
10-1800-2100-38	TBE TRS	5,347.00	411.39	1,206.23	4,140.77	30.25
10-1800-2110-38	TBE NEC	345.00	26.52	77.76	267.24	30.23
10-1800-2120-38	TBE THIS/ETHIS	933.00	71.76	262.52	670.48	35.83
10-1800-2200-38	TBE VISION INS	80.00	6.60	19.80	60.20	36.70

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Education Fund 10							
Fund	10	Education Fund					
Function	1800	Bilingual Programs					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-1800-2210-38	TBE LIFE INS	110.00	9.12	27.36	82.64	33.16	
10-1800-2220-38	TBE HEALTH INS	7,179.00	630.46	1,891.38	5,287.62	38.24	
10-1800-2230-38	TBE DENTAL INS	450.00	36.52	109.56	340.44	37.84	
10-1800-4100-38	TBE SUPPLIES	400.00	0.00	1,329.00	(929.00)	332.25	
1800 Bilingual Programs		96,958.00	7,521.29	23,473.93	73,484.07	32.23	** Function
Guidance Services							
10-2120-1100-1	GUIDANCE SALARY	151,622.00	11,749.54	34,165.86	117,456.14	30.28	
10-2120-2100-1	GUIDANCE TRS	15,106.00	1,162.06	3,379.06	11,726.94	30.06	
10-2120-2110-1	GUIDANCE NEC	974.00	74.88	217.76	756.24	30.05	
10-2120-2120-1	GUIDANCE THIS/ETHIS	2,635.00	202.71	734.79	1,900.21	35.58	
10-2120-2200-1	GUIDANCE VISION INS	200.00	16.50	49.50	150.50	33.00	
10-2120-2210-1	GUIDANCE LIFE INS	110.00	9.12	27.36	82.64	33.16	
10-2120-2220-1	GUIDANCE HEALTH INS	18,112.00	1,587.90	4,763.70	13,348.30	34.49	
10-2120-2230-1	GUIDANCE DENTAL INS	1,500.00	101.98	305.94	1,194.06	27.88	
2120 Guidance Services		190,259.00	14,904.69	43,643.97	146,615.03	30.72	** Function
Health Services							
10-2130-1100-1	HEALTH SALARY	0.00	29.48	5,745.78	(5,745.78)	0.00	
10-2130-2200-1	HEALTH VISION INS	80.00	6.60	19.80	60.20	33.00	
10-2130-2210-1	HEALTH LIFE INS	55.00	4.56	13.68	41.32	33.16	
10-2130-2220-1	HEALTH HEALTH INS	7,179.00	630.46	1,891.38	5,287.62	34.53	
10-2130-2230-1	HEALTH DENTAL INS	500.00	36.52	109.56	390.44	29.95	
10-2130-3100-58	ESSER GRANT PURCH SERV	0.00	0.00	0.00	0.00	0.00	
10-2130-3100-1	HEALTH PURCH SERVICE	500.00	0.00	0.00	500.00	0.00	
10-2130-3300-1	HEALTH TRAVEL	0.00	0.00	0.00	0.00	0.00	
10-2130-4100-1	HEALTH SUPPLIES	800.00	0.00	0.00	800.00	0.00	
10-2130-4100-58	ESSER GRANT HEALTH SUPPLIES	1,590.00	0.00	0.00	1,590.00	0.00	
10-2130-5100-1	HEALTH CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
10-2130-5100-58	ESSER GRANT HEALTH CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
2130 Health Services		10,704.00	707.62	7,780.20	2,923.80	78.93	** Function
Speech Pathology/Audio Services							
10-2150-1100-1	SPEECH SALARY	118,394.00	9,108.46	26,706.90	91,687.10	30.25	
10-2150-2100-1	SPEECH TRS	11,710.00	900.84	2,641.34	9,068.66	30.25	
10-2150-2110-1	SPEECH NEC	755.00	58.07	170.27	584.73	30.24	
10-2150-2120-1	SPEECH THIS/ETHIS	2,043.00	157.14	574.86	1,468.14	35.83	
10-2150-2200-1	SPEECH VISION INS	80.00	9.56	28.68	51.32	47.80	
10-2150-2210-1	SPEECH LIFE INS	110.00	9.12	27.36	82.64	33.16	
10-2150-2220-1	SPEECH HEALTH INS	10,423.00	912.78	2,738.34	7,684.66	34.46	
10-2150-2230-1	SPEECH DENTAL INS	500.00	55.20	165.60	334.40	45.26	

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Education Fund 10							
Fund	10	Education Fund					
Function	2150	Speech Pathology/Audio Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-2150-3100-1	SPEECH PURCHASED SERVICE	200.00	0.00	0.00	200.00	0.00	
10-2150-3300-1	SPEECH TRAVEL	0.00	0.00	0.00	0.00	0.00	
10-2150-4100-1	SPEECH SUPPLIES	0.00	0.00	926.20	(926.20)	0.00	
10-2150-4100-26	TITLE I SPEECH	0.00	367.44	536.39	(536.39)	0.00	
10-2150-6100-1	SPEECH DUES & FEES	500.00	0.00	0.00	500.00	0.00	
2150 Speech Pathology/Audio Services		144,715.00	11,578.61	34,515.94	110,199.06	31.56	** Function
Improvement of Instruction Serv							
10-2210-3100-1	REGULAR STAFF DEVELOPMENT	500.00	0.00	0.00	500.00	0.00	
10-2210-3100-26	TITLE 1 STAFF DEVELOPMENT	7,223.00	105.87	384.87	6,838.13	5.33	
10-2210-3100-58	ESSER GRANT PROF DEVEL	0.00	0.00	0.00	0.00	0.00	
10-2210-6100-26	TITLE I DUES AND FEES	239.00	0.00	0.00	239.00	0.00	
2210 Improvement of Instruction Serv		7,962.00	105.87	384.87	7,577.13	4.83	** Function
Educational Media Services							
10-2220-1100-1	LIBRARY SALARIES	68,350.00	5,743.27	16,778.51	51,571.49	32.26	
10-2220-2100-1	LIBRARIAN TRS	4,634.00	356.48	971.92	3,662.08	28.67	
10-2220-2110-1	LIBRARIAN NEC	299.00	22.98	62.66	236.34	28.64	
10-2220-2120-1	LIBRARIAN THIS/ETHIS	843.00	62.19	209.91	633.09	32.28	
10-2220-2200-1	LIBRARIAN VISION INS	175.00	12.98	38.94	136.06	29.67	
10-2220-2210-1	LIBRARY LIFE INS	110.00	9.12	27.36	82.64	33.16	
10-2220-2220-1	LIBRARY HEALTH INS	17,380.00	1,526.72	4,580.16	12,799.84	34.54	
10-2220-2230-1	LIBRARY DENTAL INS	1,200.00	89.48	268.44	931.56	30.58	
10-2220-3100-1	LIBRARY SOFTWARE SERVICES	1,000.00	756.73	756.73	243.27	75.67	
10-2220-3100-58	ESSER GRANT LIBRARY PURCH SERV	0.00	0.00	0.00	0.00	0.00	
10-2220-3300-1	LIBRARY TRAVEL	200.00	10.25	10.25	189.75	5.13	
10-2220-4100-1	LIBRARY SUPPLIES	9,000.00	1,580.43	2,310.44	6,689.56	25.67	
10-2220-4100-22	BACK TO BOOKS GRANT	0.00	0.00	0.00	0.00	0.00	
10-2220-4100-26	TITLE I LIBRARY SUPPLIES	0.00	0.00	1,099.97	(1,099.97)	0.00	
10-2220-4100-58	ESSER GRANT LIBRARY SUPPLIES	0.00	0.00	0.00	0.00	0.00	
10-2220-4105-1	ACCEL READER SUPPLIES	0.00	0.00	0.00	0.00	0.00	
10-2220-4200-1	LIBRARY PER CAPITA GRANT	750.00	0.00	491.38	258.62	65.52	
10-2220-4300-1	LIBRARY AUDIO VISUAL	0.00	0.00	0.00	0.00	0.00	
10-2220-5100-1	LIBRARY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
10-2220-6100-1	LIBRARY DUES & FEES	0.00	0.00	0.00	0.00	0.00	
2220 Educational Media Services		103,941.00	10,170.63	27,606.67	76,334.33	33.54	** Function
Service Area Direction							
10-2221-3100-1	COMPUTER PURCH SERVICE	15,000.00	76.50	76.50	14,923.50	0.51	
10-2221-3250-1	TECH LEASE PAYMENT	61,406.00	61,405.35	61,405.35	0.65	100.00	
10-2221-4100-1	COMPUTER SUPPLIES	12,000.00	3,469.00	3,568.90	8,431.10	29.74	
10-2221-4200-1	COMPUTER SOFTWARE	28,000.00	0.00	3,220.00	24,780.00	11.50	

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Education Fund 10							
Fund	10	Education Fund					
Function	2221	Service Area Direction					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2221-5100-1		COMPUTER CAP OUTLAY	33,000.00	0.00	0.00	33,000.00	0.00
2221	Service Area Direction		149,406.00	64,950.85	68,270.75	81,135.25	45.69 ** Function
Audio-Visual Services							
10-2223-1100-1		TECH SPECIALIST SALARY	85,696.00	6,592.00	19,776.00	65,920.00	30.77
10-2223-2200-1		TECH SPECIALIST VISION INS	156.00	12.98	38.94	117.06	33.28
10-2223-2210-1		TECH SPECIALIST LIFE INS	55.00	4.56	13.68	41.32	33.16
10-2223-2220-1		TECH SPECIALIST HEALTH INS	14,176.00	1,239.74	3,719.22	10,456.78	34.43
10-2223-2230-1		TECH SPECIALIST DENTAL INS	1,074.00	89.48	268.44	805.56	34.16
10-2223-3300-1		TECH SPECIALIST TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2223-4100-1		TECH SPECIALIST SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
10-2223-5100-1		TECH SPECIALIST CAP OUTLAY	1,000.00	0.00	0.00	1,000.00	0.00
2223	Audio-Visual Services		103,157.00	7,938.76	23,816.28	79,340.72	30.72 ** Function
Computer-Assisted Inst							
10-2225-1100-1		TECH COORDINATOR SALARY	52,790.00	4,060.80	12,182.40	40,607.60	30.77
10-2225-2200-1		TECH COORDINATOR VISION INS	119.00	9.90	29.70	89.30	33.28
10-2225-2210-1		TECH COORDINATOR LIFE INS	55.00	4.56	13.68	41.32	33.16
10-2225-2220-1		TECH COORDINATOR HEALTH INS	10,933.00	957.44	2,872.32	8,060.68	34.46
10-2225-2230-1		TECH COORDINATOR DENTAL INS	786.00	65.46	196.38	589.62	34.15
10-2225-3300-1		TECH COORDINATOR TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2225-4100-1		TECH COORDINATOR SUPPLIES	500.00	0.00	0.00	500.00	0.00
10-2225-5100-1		TECH COOR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
2225	Computer-Assisted Inst		65,183.00	5,098.16	15,294.48	49,888.52	31.20 ** Function
Assessment/Testing							
10-2230-3100-26		TITLE I TESTING	6,620.00	0.00	0.00	6,620.00	0.00
10-2230-4100-1		TESTING SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-2230-4100-26		TITLE I TESTING	0.00	0.00	0.00	0.00	0.00
2230	Assessment/Testing		6,620.00	0.00	0.00	6,620.00	0.00 ** Function
Board of Education Services							
10-2310-1100-1		BOARD SECRETARY SALARY	1,800.00	138.46	415.38	1,384.62	30.77
10-2310-1101-1		BOARD TREASURER SALARY	1,800.00	138.46	415.38	1,384.62	30.77
10-2310-2210-1		BOARD SECRETARY LIFE INS	0.00	0.00	0.18	(0.18)	0.00
10-2310-3170-1		BOARD AUDIT SERVICES	11,000.00	7,800.00	7,800.00	3,200.00	70.91
10-2310-3180-1		BOARD LEGAL SERVICES	9,000.00	0.00	0.00	9,000.00	0.00
10-2310-3300-1		BOARD TRAVEL	6,000.00	0.00	5,039.79	960.21	84.00
10-2310-3500-1		BOARD LEGAL ADVERTISING	500.00	80.75	80.75	419.25	16.15
10-2310-3800-1		BOARD BOND INSURANCE	5,000.00	0.00	75.00	4,925.00	1.50
10-2310-3900-1		BOARD OTHER PURCH SERV	20,000.00	881.55	6,494.71	13,505.29	32.47
10-2310-4100-1		BOARD SUPPLIES	1,500.00	528.12	739.30	760.70	49.29

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Education Fund 10						
Fund	10	Education Fund				
Function	2310	Board of Education Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2310-6100-1	BOARD DUES & FEES	4,000.00	0.00	0.00	4,000.00	0.00
2310	Board of Education Services	60,600.00	9,567.34	21,060.49	39,539.51	35.21
						** Function
Executive Admin Services						
10-2320-1100-1	SUPERINTENDENT SALARY	102,064.00	7,851.10	24,938.80	77,125.20	32.13
10-2320-1101-1	SUPT SECRETARY SALARY	35,698.00	2,745.98	8,722.52	26,975.48	32.13
10-2320-1700-1	SICK/PERS/VAC DAY PAY	0.00	0.00	0.00	0.00	0.00
10-2320-2100-1	SUPERINTENDENT TRS	13,289.00	913.50	2,740.50	10,548.50	27.50
10-2320-2110-1	SUPERINTENDENT NEC	856.00	58.88	176.64	679.36	27.51
10-2320-2120-1	SUPERINTENDENT THIS/ETHIS	2,319.00	159.36	508.02	1,810.98	28.78
10-2320-2200-1	SUPT & SEC VISION INS	232.00	19.36	58.08	173.92	33.38
10-2320-2210-1	SUPT & SEC LIFE INS	219.00	18.22	54.48	164.52	33.20
10-2320-2220-1	SUPT & SEC HEALTH INS	21,174.00	1,849.02	5,547.06	15,626.94	34.40
10-2320-2230-1	SUPT & SEC DENTAL INS	1,800.00	142.44	427.32	1,372.68	32.45
10-2320-3100-1	SUPERINTENDENT PURCH SERV	0.00	0.00	0.00	0.00	0.00
10-2320-3300-1	SUPT & SEC TRAVEL	300.00	24.00	24.00	276.00	8.00
10-2320-4100-1	SUPERINTENDENT OFFICE SUPPLY	300.00	18.99	197.72	102.28	65.91
10-2320-5100-1	SUPERINTENDENT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-2320-6100-1	SUPERINTENDENT DUES & FEES	2,000.00	100.00	100.00	1,900.00	5.00
2320	Executive Admin Services	180,251.00	13,900.85	43,495.14	136,755.86	31.71
						** Function
Office Of Principal Serv						
10-2410-1100-1	PRINCIPALS SALARY	135,518.00	10,934.93	33,751.37	101,766.63	32.62
10-2410-1101-1	PRIN SECRETARIES SALARY	54,472.00	4,223.80	12,980.32	41,491.68	31.58
10-2410-1101-10	SEED PRINC SEC SALARY	0.00	0.00	0.00	0.00	0.00
10-2410-1100-58	ESSER SALARIES	2,400.00	0.00	2,400.00	0.00	100.00
10-2410-1700-1	SICK/PERS DAY PAY	0.00	0.00	0.00	0.00	0.00
10-2410-2100-1	PRINCIPALS TRS	15,817.00	1,283.39	3,663.40	12,153.60	31.01
10-2410-2100-58	ESSER TRS	237.00	0.00	259.55	(22.55)	109.51
10-2410-2101-58	ESSER FED TRS	272.00	0.00	271.91	0.09	99.97
10-2410-2110-1	PRINCIPALS NEC	1,020.00	82.70	236.07	783.93	30.99
10-2410-2110-58	ESSER NEC	15.00	0.00	16.73	(1.73)	111.53
10-2410-2120-1	PRINCIPALS THIS/ETHIS	1,758.00	223.89	717.82	1,040.18	53.16
10-2410-2120-58	ESSER THIS/ETHIS	60.00	0.00	45.27	14.73	75.45
10-2410-2200-1	PRINCIPAL & SEC VISION INS	500.00	38.72	122.76	377.24	32.30
10-2410-2210-1	PRINCIPAL & SEC LIFE INS	438.00	36.44	109.32	328.68	33.28
10-2410-2220-1	PRINCIPAL & SEC HEALTH INS	42,348.00	3,698.04	11,641.74	30,706.26	35.69
10-2410-2230-1	PRINCIPAL & SEC DENTAL INS	3,800.00	284.88	884.78	2,915.22	31.53
10-2410-2300-1	PRINCIPALS TUITION REIMB	3,200.00	0.00	3,200.00	0.00	100.00
10-2410-3100-1	PRINCIPALS PURCH SERV	0.00	0.00	0.00	0.00	0.00
10-2410-3300-1	PRINCIPAL & SEC TRAVEL	0.00	0.00	0.00	0.00	0.00

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Education Fund 10						
Fund	10	Education Fund				
Function	2410	Office Of Principal Serv				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2410-4100-1	PRINCIPALS SUPPLIES	1,800.00	69.89	106.38	1,693.62	5.91
10-2410-5100-1	PRINCIPALS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-2410-6100-1	PRINCIPALS DUES & FEES	1,000.00	0.00	0.00	1,000.00	0.00
2410	Office Of Principal Serv	264,655.00	20,876.68	70,407.42	194,247.58	34.19
						** Function
Fiscal Services						
10-2520-1100-1	FISCAL SALARY	46,906.00	3,608.16	11,461.22	35,444.78	32.13
10-2520-2200-1	FISCAL VISION INS	80.00	6.60	19.80	60.20	33.00
10-2520-2210-1	FISCAL LIFE INS	55.00	4.56	13.68	41.32	33.16
10-2520-2220-1	FISCAL HEALTH INS	7,179.00	630.46	1,891.38	5,287.62	34.53
10-2520-2230-1	FISCAL DENTAL INS	450.00	36.52	109.56	340.44	33.28
10-2520-3100-1	FISCAL PURCH SERV	9,000.00	0.00	0.00	9,000.00	0.00
10-2520-3300-1	FISCAL TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2520-4100-1	FISCAL SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
10-2520-5100-1	FISCAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-2520-6100-1	FISCAL DUES & FEES	100.00	0.00	47.38	52.62	47.38
2520	Fiscal Services	64,770.00	4,286.30	13,543.02	51,226.98	27.47
						** Function
Food Services						
10-2560-1100-1	FOOD SERVICE SALARIES	99,648.00	7,985.06	20,426.48	79,221.52	28.51
10-2560-1200-1	FOOD SERVICE SUB SALARY	2,500.00	170.28	170.28	2,329.72	6.81
10-2560-2210-1	FOOD SERVICE LIFE INS	214.00	13.68	31.92	182.08	21.31
10-2560-2220-1	FOOD SERVICE HEALTH INS	0.00	0.00	0.00	0.00	0.00
10-2560-3100-1	FOOD SERVICE PURCH SERVICE	2,500.00	128.00	680.90	1,819.10	27.24
10-2560-3300-1	FOOD SERVICE TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2560-4100-1	FOOD SERVICE FOOD SUPPLIES	60,000.00	7,878.13	11,242.80	48,757.20	18.74
10-2560-4100-16	ECE CAFETERIA SUPPLIES	3,000.00	16.66	16.66	2,983.34	0.56
10-2560-4100-58	ESSER GRANT CAFETERIA SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-2560-4200-1	NON FOOD SUPPLIES	2,000.00	1,709.27	1,897.84	102.16	94.89
10-2560-5100-1	FOOD SERVICE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
2560	Food Services	169,862.00	17,901.08	34,466.88	135,395.12	25.00
						** Function
Internal Services						
10-2570-3250-1	COPY MACHINE RENTAL	21,000.00	3,222.76	4,633.40	16,366.60	22.06
10-2570-4100-1	INTERNAL SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
2570	Internal Services	22,500.00	3,222.76	4,633.40	17,866.60	20.59
						** Function
Other Support Services						
10-2900-3100-1	INVESTMENT FEES	3,800.00	355.60	927.40	2,872.60	24.41
2900	Other Support Services	3,800.00	355.60	927.40	2,872.60	24.41
						** Function
Community Services						
10-3000-3100-26	TITLE I PARENT SERVICES	0.00	0.00	0.00	0.00	0.00

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Education Fund 10							
Fund	10	Education Fund					
Function	3000	Community Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-3000-3100-27	TITLE V PARENT SERVICES		0.00	0.00	0.00	0.00	0.00
10-3000-4100-26	TITLE I READING NIGHT SUPPLIES		1,000.00	0.00	0.00	1,000.00	0.00
3000	Community Services		1,000.00	0.00	0.00	1,000.00	0.00
							** Function
Nonprogrammed Charges							
10-4000-3100-26	TITLE I PAYMENT TO ROE		0.00	0.00	0.00	0.00	0.00
10-4000-3100-58	ESSER SCHOOL IMPROVEMENT		3,500.00	0.00	3,500.00	0.00	100.00
4000	Nonprogrammed Charges		3,500.00	0.00	3,500.00	0.00	100.00
							** Function
Payments Sp Ed Programs							
10-4120-3100-1	BMP JOINT AGREEMENT ASSESSMENT		400,878.00	0.00	100,219.46	300,658.54	25.00
10-4120-3400-1	VISION/HEARING SERVICES		15,000.00	0.00	0.00	15,000.00	0.00
10-4120-6700-1	SPEC ED TUITION OTHER SCHOOLS		60,000.00	3,000.00	7,500.00	52,500.00	12.50
4120	Payments Sp Ed Programs		475,878.00	3,000.00	107,719.46	368,158.54	22.64
							** Function
Function 4221							
10-4221-6700-1	SP ED TUITION NON SCHOOL		0.00	0.00	0.00	0.00	0.00
4221	Function 4221		0.00	0.00	0.00	0.00	0.00
							** Function
Other Interest on Short-Term Debt							
10-5150-6100	INTEREST ON BONDS		179,278.00	0.00	0.00	179,278.00	0.00
5150	Other Interest on Short-Term Debt		179,278.00	0.00	0.00	179,278.00	0.00
							** Function
10	Education Fund		6,014,175.00	482,845.97	1,427,420.73	4,586,754.27	29.71
							* Fund
10	Education Fund		6,014,175.00	482,845.97	1,427,420.73	4,586,754.27	29.71
							Fund

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Oper, Build, & Maint Fund 20							
Fund	20	Oper, Build, & Maint Fund					
Function	2540	Oper and Maint of Plant Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Oper, Build, & Maint Fund							
Oper and Maint of Plant Services							
20-2540-1100-1	CUSTODIAN SALARIES	165,256.00	12,146.78	43,531.71	121,724.29	33.62	
20-2540-1200-1	CUSTODIAN SUB	0.00	0.00	0.00	0.00	0.00	
20-2540-1300-1	CUSTODIAN OVERTIME SALARIES	0.00	0.00	0.00	0.00	0.00	
20-2540-1700-1	RETIREMENT SICK DAY PAY	0.00	0.00	0.00	0.00	0.00	
20-2540-2200-1	CUSTODIAN VISION INS	80.00	7.69	20.89	59.11	34.36	
20-2540-2210-1	CUSTODIAN LIFE INS	164.00	14.89	42.25	121.75	34.10	
20-2540-2220-1	CUSTODIAN HEALTH INS	10,383.00	1,021.21	2,856.09	7,526.91	35.67	
20-2540-2230-1	CUSTODIAN DENTAL INS	439.00	44.01	117.05	321.95	35.82	
20-2540-3100-1	TELEPHONE/INTERNET	14,000.00	2,106.65	4,355.05	9,644.95	31.11	
20-2540-3200-1	GROUNDS UPKEEP SERVICE	27,000.00	3,523.91	6,091.73	20,908.27	22.56	
20-2540-3200-58	ESSER PURCHASED SERVICES	102,317.00	0.00	0.00	102,317.00	0.00	
20-2540-3201-1	BUILDING UPKEEP SERVICE	25,000.00	1,180.92	52,774.15	(27,774.15)	211.10	
20-2540-3202-1	EQUIPMENT UPKEEP SERVICE	24,000.00	1,305.83	3,162.83	20,837.17	13.18	
20-2540-3300-1	CUSTODIAN TRAVEL	0.00	0.00	0.00	0.00	0.00	
20-2540-3700-1	WATER	4,500.00	662.74	1,332.19	3,167.81	29.60	
20-2540-4100-1	BUILDING SUPPLY	21,000.00	4,294.54	6,706.16	14,293.84	31.93	
20-2540-4100-16	ECE SUPPLIES	0.00	0.00	0.00	0.00	0.00	
20-2540-4100-25	TITLE IV SUPPLIES	3,550.00	0.00	0.00	3,550.00	0.00	
20-2540-4100-58	ESSER GRANT SUPPLIES	0.00	0.00	0.00	0.00	0.00	
20-2540-4605-1	GAS HEAT	10,000.00	0.00	2,673.10	7,326.90	26.73	
20-2540-4606-1	ELECTRICITY	81,000.00	6,497.12	10,970.14	70,029.86	13.54	
20-2540-5100-58	ESSER GRANT CAPITAL OUTLAY	6,500.00	4,617.00	4,617.00	1,883.00	71.03	
20-2540-5100-1	BUILDING CAPITAL OUTLAY	20,000.00	0.00	0.00	20,000.00	0.00	
20-2540-5100-25	TITLE IV SSAE - BUILDING CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
2540 Oper and Maint of Plant Services		515,189.00	37,423.29	139,250.34	375,938.66	29.54	** Function
Other Support Services							
20-2900-3100-1	INVESTMENT FEES	500.00	86.84	172.93	327.07	34.59	
2900 Other Support Services		500.00	86.84	172.93	327.07	34.59	** Function
20 Oper, Build, & Maint Fund		515,689.00	37,510.13	139,423.27	376,265.73	29.54	* Fund
20 Oper, Build, & Maint Fund		515,689.00	37,510.13	139,423.27	376,265.73	29.54	Fund

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Debt Service Fund or Fund Group 30							
Fund	30	Debt Service Fund or Fund Group					
Function	5200	Debt Service - Interest on Long-Term Debt					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Debt Service Fund or Fund Group							
Debt Service - Interest on Long-Term Debt							
30-5200-6000-1	INTEREST ON BONDS	89,250.00	0.00	0.00	89,250.00	0.00	
5200	Debt Service - Interest on Long-Term Debt	89,250.00	0.00	0.00	89,250.00	0.00	** Function
Teachers/Employees Orders							
30-5300-6000-1	PRINCIPAL ON BONDS	390,000.00	0.00	0.00	390,000.00	0.00	
5300	Teachers/Employees Orders	390,000.00	0.00	0.00	390,000.00	0.00	** Function
Debt Service Other - Short Term Debt Principal							
30-5400-3000-1	SERVICE CHARGE ON BONDS	0.00	0.00	0.00	0.00	0.00	
5400	Debt Service Other - Short Term Debt Principal	0.00	0.00	0.00	0.00	0.00	** Function
30	Debt Service Fund or Fund Group	479,250.00	0.00	0.00	479,250.00	0.00	* Fund
30	Debt Service Fund or Fund Group	479,250.00	0.00	0.00	479,250.00	0.00	Fund

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Transportation Fund 40						
Fund	40	Transportation Fund				
Function	2550	Pupil Transportation Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Transportation Fund						
<u>Pupil Transportation Services</u>						
40-2550-3100-16	ECE TRANSPORTATION	52,012.00	4,074.00	4,074.00	47,938.00	7.83
40-2550-3310-1	SPEC ED CONTRACT SERVICE	115,000.00	4,395.00	4,395.00	110,605.00	3.82
40-2550-3311-1	REG TRANSP CONTRACT SERV	140,000.00	8,542.50	8,542.50	131,457.50	6.10
40-2550-3312-1	EXTRA CURRICULAR TRANSP	0.00	0.00	0.00	0.00	0.00
40-2550-3313-1	FIELD TRIP CONTRACT SERV	2,900.00	0.00	0.00	2,900.00	0.00
40-2550-4100-1	SUPPLIES TRANSPORTATION	0.00	248.34	248.34	(248.34)	0.00
2550	Pupil Transportation Services	309,912.00	17,259.84	17,259.84	292,652.16	5.57
						** Function
<u>Other Support Services</u>						
40-2900-3100-1	INVESTMENT FEES	50.00	0.05	0.46	49.54	0.92
2900	Other Support Services	50.00	0.05	0.46	49.54	0.92
						** Function
40	Transportation Fund	309,962.00	17,259.89	17,260.30	292,701.70	5.57
						* Fund
40	Transportation Fund	309,962.00	17,259.89	17,260.30	292,701.70	5.57
						Fund

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I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	1110	Regular Programs					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
I.M.R.F./Soc. Sec. Fund							
Regular Programs							
50-1110-2120-1	REGULAR IMRF		3,254.00	193.74	571.57	2,682.43	24.41
50-1110-2130-1	REGULAR FICA		2,713.00	144.87	429.64	2,283.36	22.03
50-1110-2140-1	REGULAR MEDICARE		25,000.00	1,815.30	5,057.28	19,942.72	27.30
50-1110-2140-12	INSURANCE STIPEND MEDICARE		256.00	0.00	0.00	256.00	0.00
50-1110-2140-20	TITLE II MEDICARE		181.00	0.00	0.00	181.00	0.00
50-1110-2140-58	ESSER MEDICARE		2,290.00	84.05	535.06	1,754.94	29.11
1110	Regular Programs		33,694.00	2,237.96	6,593.55	27,100.45	26.36 ** Function
Function 1111							
50-1111-2130-1	SUB FICA		500.00	62.92	62.92	437.08	29.30
50-1111-2140-1	SUB MEDICARE		1,500.00	46.93	46.93	1,453.07	9.75
1111	Function 1111		2,000.00	109.85	109.85	1,890.15	14.63 ** Function
Pre-K Programs							
50-1125-2120-16	ECE IMRF		3,744.00	347.96	979.80	2,764.20	35.46
50-1125-2130-16	ECE FICA		3,192.00	262.26	738.46	2,453.54	31.35
50-1125-2140-16	ECE MEDICARE		918.00	61.74	180.38	737.62	26.58
1125	Pre-K Programs		7,854.00	671.96	1,898.64	5,955.36	32.75 ** Function
Infant/Toddler (I/T)							
50-1215-2120-1	LIFE SKILLS IMRF		7,986.00	697.59	1,957.33	6,028.67	33.34
50-1215-2130-1	LIFE SKILLS FICA		6,632.00	497.36	1,387.64	5,244.36	28.50
50-1215-2140-1	LIFE SKILLS MEDICARE		1,500.00	97.94	287.18	1,212.82	25.67
1215	Infant/Toddler (I/T)		16,118.00	1,292.89	3,632.15	12,485.85	30.63 ** Function
Cross-Categorical (Cc)							
50-1220-2120-1	CC PRIMARY IMRF		1,482.00	296.04	586.08	895.92	59.52
50-1220-2130-1	CC PRIMARY FICA		1,248.00	223.14	441.74	806.26	53.28
50-1220-2140-1	CC PRIMARY MEDICARE		550.00	37.56	208.36	341.64	44.95
1220	Cross-Categorical (Cc)		3,280.00	556.74	1,236.18	2,043.82	54.70 ** Function
Function 1221							
50-1221-2120-1	CC MIDDLE IMRF		7,043.00	598.00	1,983.20	5,059.80	36.65
50-1221-2130-1	CC MIDDLE FICA		5,828.00	450.72	1,494.72	4,333.28	33.38
50-1221-2140-1	CC MIDDLE MEDICARE		1,450.00	109.43	320.85	1,129.15	29.67
1221	Function 1221		14,321.00	1,158.15	3,798.77	10,522.23	34.61 ** Function
Function 1222							
50-1222-2120-1	CC JR HIGH IMRF		2,573.00	218.44	639.73	1,933.27	33.35
50-1222-2130-1	CC JR HIGH FICA		2,129.00	164.64	482.16	1,646.84	30.38
50-1222-2140-1	CC JR HIGH MEDICARE		1,650.00	122.30	357.22	1,292.78	29.39

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	1222	Function	1222			
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
1222	Function 1222	6,352.00	505.38	1,479.11	4,872.89	31.33 ** Function
Special Education Programs Pre-K						
50-1225-2120-1	PRESCHOOL IMRF	1,041.00	107.34	284.06	756.94	41.08
50-1225-2130-1	PRESCHOOL FICA	1,068.00	80.90	214.10	853.90	30.18
50-1225-2140-1	PRESCHOOL MEDICARE	275.00	20.35	59.67	215.33	29.09
1225	Special Education Programs Pre-K	2,384.00	208.59	557.83	1,826.17	34.81 ** Function
Remedial and Supplemental Programs K-12						
50-1250-2140-26	TITLE 1 MEDICARE	1,550.00	117.94	346.34	1,203.66	29.95
1250	Remedial and Supplemental Programs K-12	1,550.00	117.94	346.34	1,203.66	29.95 ** Function
Interscholastic Programs						
50-1500-2120-1	EXTRACURRICULAR IMRF	0.00	0.00	0.00	0.00	0.00
50-1500-2130-1	EXTRACURRICULAR FICA	0.00	0.00	0.00	0.00	0.00
50-1500-2140-1	EXTRACURRICULAR MEDICARE	1,000.00	0.00	3.76	996.24	0.38
1500	Interscholastic Programs	1,000.00	0.00	3.76	996.24	0.38 ** Function
Bilingual Programs						
50-1800-2120-38	TBE IMRF	2,594.00	220.20	644.96	1,949.04	33.35
50-1800-2130-38	TBE FICA	2,146.00	165.96	486.08	1,659.92	30.38
50-1800-2140-38	TBE MEDICARE	785.00	60.31	176.83	608.17	29.68
1800	Bilingual Programs	5,525.00	446.47	1,307.87	4,217.13	31.68 ** Function
Guidance Services						
50-2120-2140-1	GUIDANCE MEDICARE	2,215.00	165.17	479.81	1,735.19	29.13
2120	Guidance Services	2,215.00	165.17	479.81	1,735.19	29.13 ** Function
Health Services						
50-2130-2120-1	HEALTH IMRF	3,193.00	299.22	879.42	2,313.58	36.91
50-2130-2130-1	HEALTH FICA	2,932.00	222.46	638.34	2,293.66	29.36
2130	Health Services	6,125.00	521.68	1,517.76	4,607.24	33.30 ** Function
Speech Pathology/Audio Services						
50-2150-2140-1	SPEECH MEDICARE	1,717.00	127.11	370.79	1,346.21	29.01
2150	Speech Pathology/Audio Services	1,717.00	127.11	370.79	1,346.21	29.01 ** Function
Educational Media Services						
50-2220-2120-1	LIBRARY IMRF	2,573.00	266.49	754.96	1,818.04	37.83
50-2220-2130-1	LIBRARY FICA	2,129.00	171.27	480.28	1,648.72	28.95
50-2220-2140-1	LIBRARY MEDICARE	750.00	42.57	113.41	636.59	20.85
2220	Educational Media Services	5,452.00	480.33	1,348.65	4,103.35	32.03 ** Function
Audio-Visual Services						

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I.M.R.F./Soc. Sec. Fund 50		I.M.R.F./Soc. Sec. Fund					
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	2223	Audio-Visual Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
50-2223-2120-1	TECH SPECIALIST IMRF	7,927.00	669.08	2,007.24	5,919.76	33.76	
50-2223-2130-1	TECH SPECIALIST FICA	6,556.00	453.14	1,359.42	5,196.58	27.68	
2223	Audio-Visual Services	14,483.00	1,122.22	3,366.66	11,116.34	31.01	** Function
Computer-Assisted Inst							
50-2225-2120-1	TECH COORDINATOR IMRF	4,883.00	412.18	1,236.54	3,646.46	33.76	
50-2225-2130-1	TECH COORDINATOR FICA	4,038.00	283.18	849.54	3,188.46	28.08	
2225	Computer-Assisted Inst	8,921.00	695.36	2,086.08	6,834.92	31.19	** Function
Board of Education Services							
50-2310-2120-1	BOARD IMRF	0.00	0.00	14.06	(14.06)	0.00	
50-2310-2130-1	BOARD FICA	276.00	10.60	42.40	233.60	19.20	
2310	Board of Education Services	276.00	10.60	56.46	219.54	24.30	** Function
Executive Admin Services							
50-2320-2120-1	SUPT SECRETARY IMRF	4,235.00	341.96	1,011.82	3,223.18	31.97	
50-2320-2130-1	SUPT SECRETARY FICA	3,213.00	257.74	762.62	2,450.38	31.76	
50-2320-2140-1	SUPT MEDICARE	1,952.00	132.82	398.02	1,553.98	27.19	
2320	Executive Admin Services	9,400.00	732.52	2,172.46	7,227.54	30.90	** Function
Office Of Principal Serv							
50-2410-2120-1	PRINCIPAL SECRETARY IMRF	5,902.00	504.36	1,468.78	4,433.22	33.43	
50-2410-2130-1	PRINCIPAL SECRETARY FICA	4,909.00	380.14	1,107.04	3,801.96	30.29	
50-2410-2140-1	PRINCIPALS MEDICARE	2,320.00	188.14	533.29	1,786.71	30.84	
50-2410-2140-58	ESSER MEDICARE	35.00	0.00	38.05	(3.05)	108.71	
2410	Office Of Principal Serv	13,166.00	1,072.64	3,147.16	10,018.84	32.01	** Function
Fiscal Services							
50-2520-2120-1	FISCAL IMRF	5,105.00	430.86	1,292.58	3,812.42	33.76	
50-2520-2130-1	FISCAL FICA	4,222.00	324.74	974.22	3,247.78	30.77	
2520	Fiscal Services	9,327.00	755.60	2,266.80	7,060.20	32.40	** Function
Oper and Maint of Plant Services							
50-2540-2120-1	CUSTODIAN IMRF	15,375.00	1,362.35	3,905.35	11,469.65	34.41	
50-2540-2130-1	CUSTODIAN FICA	14,250.00	1,002.50	3,279.76	10,970.24	30.14	
50-2540-2140-1	CUSTODIAN SALARIES (MR)	0.00	4.88	4.88	(4.88)	0.00	
2540	Oper and Maint of Plant Services	29,625.00	2,369.73	7,189.99	22,435.01	32.37	** Function
Food Services							
50-2560-2120-1	FOOD SERVICE IMRF	9,557.00	842.30	2,105.12	7,451.88	30.84	
50-2560-2130-1	FOOD SERVICE FICA	8,130.00	647.87	1,599.65	6,530.35	27.48	
2560	Food Services	17,687.00	1,490.17	3,704.77	13,982.23	29.30	** Function
Other Support Services							

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I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	2900	Other Support Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
50-2900-3100-1	INVESTMENT FEES	100.00	10.65	10.82	89.18	10.82	
2900	Other Support Services	100.00	10.65	10.82	89.18	10.82	** Function
50	I.M.R.F./Soc. Sec. Fund	212,572.00	16,859.71	48,682.26	163,889.74	30.89	* Fund
50	I.M.R.F./Soc. Sec. Fund	212,572.00	16,859.71	48,682.26	163,889.74	30.89	Fund

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Capital Projects Fund or Fund Group 60							
Fund	60	Capital Projects Fund or Fund Group					
Function	2530	Facilities Acqu Const Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Capital Projects Fund or Fund Group							
Facilities Acqu Const Services							
60-2530-3100-1	CONSTRUCTION SERVICES		0.00	0.00	0.00	0.00	0.00
2530	Facilities Acqu Const Services		0.00	0.00	0.00	0.00	0.00 ** Function
Other Support Services							
60-2900-3100-1	INVESTMENT FEES		150.00	0.00	0.00	150.00	0.00
2900	Other Support Services		150.00	0.00	0.00	150.00	0.00 ** Function
Debt Service-Interest on Short-Term Debt							
60-5100-6200-1	DEBT CERTIFICATE INTEREST		0.00	0.00	0.00	0.00	0.00
5100	Debt Service-Interest on Short-Term Debt		0.00	0.00	0.00	0.00	0.00 ** Function
Debt Service - Interest on Long-Term Debt							
60-5200-6100-1	DEBT CERTIFICATES PRINCIPAL		0.00	0.00	0.00	0.00	0.00
5200	Debt Service - Interest on Long-Term Debt		0.00	0.00	0.00	0.00	0.00 ** Function
60	Capital Projects Fund or Fund Group		150.00	0.00	0.00	150.00	0.00 * Fund
60	Capital Projects Fund or Fund Group		150.00	0.00	0.00	150.00	0.00 Fund

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Working Cash Fund 70

Fund 70 Working Cash Fund
Function 8990 Function 8990

Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
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Working Cash Fund

Function 8990

70-8990-6600-1	PERM T/F TO FUND 40	0.00	0.00	0.00	0.00	0.00	
70-8990-6601-1	PERM T/F TO FUND 50	0.00	0.00	0.00	0.00	0.00	
8990	Function 8990	0.00	0.00	0.00	0.00	0.00	** Function
70	Working Cash Fund	0.00	0.00	0.00	0.00	0.00	* Fund
70	Working Cash Fund	0.00	0.00	0.00	0.00	0.00	Fund

Spring Valley District 99 Expenditure Repo

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Spring Valley CCSD 99

Tort Immunity and Judgment Fund 80						
Fund	80	Tort Immunity and Judgment Fund				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Tort Immunity and Judgment Fund						
80-1222-1100-1	CC JR HIGH SALARIES	5,002.00	332.94	332.94	4,669.06	13.31
80-1225-1100-1	PRESCHOOL AM SALARIES	2,815.00	329.38	329.38	2,485.62	23.40
80-2130-1100-1	HEALTH SALARIES	38,324.00	2,918.46	2,918.46	35,405.54	15.23
80-2220-1100-1	LIBRARY SALARIES	6,326.00	486.60	486.60	5,839.40	15.38
80-2320-1100-1	SUPERINTENDENT SALARY	18,012.00	1,385.50	2,771.00	15,241.00	23.08
80-2320-1101-1	SUPERINTENDENT SEC SALARY	6,300.00	484.58	969.16	5,330.84	23.08
80-2361-3800-1	UNEMPLOYMENT INSURANCE	5,000.00	0.00	0.00	5,000.00	0.00
80-2361-3801-1	LIABILITY INSURANCE	9,814.00	0.00	9,814.00	0.00	100.00
80-2361-3802-1	PROPERTY INSURANCE	24,721.00	0.00	24,721.00	0.00	100.00
Regular Programs						
80-1110-1100-1	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00
1110	Regular Programs	0.00	0.00	0.00	0.00	0.00
						** Function
Infant/Toddler (I/T)						
80-1215-1100-1	LIFE SKILLS SALARIES	12,362.00	950.84	950.84	11,411.16	15.38
1215	Infant/Toddler (I/T)	12,362.00	950.84	950.84	11,411.16	15.38
						** Function
Cross-Categorical (Cc)						
80-1220-1100-1	CC PRIMARY SALARIES	8,574.00	659.48	659.48	7,914.52	15.38
1220	Cross-Categorical (Cc)	8,574.00	659.48	659.48	7,914.52	15.38
						** Function
Function 1221						
80-1221-1100-1	CC MIDDLE SALARIES	14,969.00	1,332.10	1,332.10	13,636.90	17.80
1221	Function 1221	14,969.00	1,332.10	1,332.10	13,636.90	17.80
						** Function
Health Services						
80-2130-5100-1	HEALTH CAPITAL OUTLAY	4,500.00	3,744.00	3,744.00	756.00	83.20
2130	Health Services	4,500.00	3,744.00	3,744.00	756.00	83.20
						** Function
Risk Management and Claims Services Payments						
80-2365-3100-1	TORT PURCH SERVICES	0.00	0.00	0.00	0.00	0.00
80-2365-3900-1	RISK MANAGE PURCH SERVICE	3,500.00	0.00	0.00	3,500.00	0.00
2365	Risk Management and Claims Services Payments	3,500.00	0.00	0.00	3,500.00	0.00
						** Function
Educational, Inspectional, Sup Serv due to loss						
80-2367-4100-1	TORT SUPPLIES	0.00	0.00	0.00	0.00	0.00
2367	Educational, Inspectional, Sup Serv due to loss	0.00	0.00	0.00	0.00	0.00
						** Function
Legal Services						
80-2369-3180-1	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
2369	Legal Services	0.00	0.00	0.00	0.00	0.00
						** Function
Office Of Principal Serv						

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Tort Immunity and Judgment Fund 80						
Fund	80	Tort Immunity and Judgment Fund				
Function	2410	Office Of Principal Serv				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
80-2410-1100-1	PRINCIPAL SALARIES	33,679.00	1,782.86	2,737.96	30,941.04	13.61
80-2410-1101-1	PRINCIPAL SEC SALARIES	9,690.00	745.36	1,490.72	8,199.28	23.08
2410	Office Of Principal Serv	43,369.00	2,528.22	4,228.68	39,140.32	15.72
** Function						
Fiscal Services						
80-2520-1100-1	FISCAL SALARIES	8,278.00	636.74	1,273.48	7,004.52	23.08
2520	Fiscal Services	8,278.00	636.74	1,273.48	7,004.52	23.08
** Function						
Oper and Maint of Plant Services						
80-2540-1100-1	CUSTODIAN SALARIES	21,028.00	1,617.50	2,879.58	18,148.42	21.39
2540	Oper and Maint of Plant Services	21,028.00	1,617.50	2,879.58	18,148.42	21.39
** Function						
Food Services						
80-2560-1100-1	FOOD SERVICE SALARY	4,077.00	313.56	313.56	3,763.44	15.38
2560	Food Services	4,077.00	313.56	313.56	3,763.44	15.38
** Function						
Other Support Services						
80-2900-3100-1	INVESTMENT FEES	200.00	18.93	32.39	167.61	16.20
80-2900-3800-1	WORKMAN'S COMP INSURANCE	27,330.00	1,368.00	28,698.00	(1,368.00)	105.01
2900	Other Support Services	27,530.00	1,386.93	28,730.39	(1,200.39)	104.36
** Function						
80	Tort Immunity and Judgment Fund	264,501.00	19,106.83	86,454.65	178,046.35	37.99
* Fund						
80	Tort Immunity and Judgment Fund	264,501.00	19,106.83	86,454.65	178,046.35	37.99
Fund						

Spring Valley District 99 Expenditure Repo

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Capital Improvement Fund 90							
Fund	90	Capital Improvement Fund					
Function	2530	Facilities Acqu Const Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Capital Improvement Fund							
Facilities Acqu Const Services							
90-2530-3100-1	LIFE SAFETY PURCH SERV	0.00	0.00	0.00	0.00	0.00	
90-2530-3600-1	LIFE SAFETY ARCHITECT	0.00	0.00	0.00	0.00	0.00	
2530	Facilities Acqu Const Services	0.00	0.00	0.00	0.00	0.00	** Function
Other Support Services							
90-2900-3100-1	INVESTMENT FEES	150.00	20.98	39.18	110.82	26.12	
2900	Other Support Services	150.00	20.98	39.18	110.82	26.12	** Function
90	Capital Improvement Fund	150.00	20.98	39.18	110.82	26.12	* Fund
90	Capital Improvement Fund	150.00	20.98	39.18	110.82	26.12	Fund
Report Total:		7,796,449.00	573,603.51	1,719,280.39	6,077,168.61	27.22	

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
TREASURER'S REPORT - DISTRICT CHECKING ACCOUNT 0000961450
SEPTEMBER 30, 2021**

BEGINNING BALANCE - BOOKS	09/01/2021	\$	504,070.83
ADD: CASH RECEIPTS			400,930.31
TRANSFER FROM INVESTMENT ACCOUNT			250,000.00
SUBTRACT: CASH DISBURSEMENTS			(577,873.51)
TRANSFER TO INVESTMENT ACCOUNT			-
ADJUSTMENTS: Deposit to be recorded			160.00
			-
			-
			<u> </u>
ENDING BALANCE - BOOKS	09/30/2021	\$	<u>577,287.63</u>

RECONCILIATION OF CHECKING ACCOUNT

BALANCE PER 09/30/2021 BANK STATEMENT		\$	642,278.17
ADD: DEPOSITS IN TRANSIT			-
SUBTRACT: OUTSTANDING CHECKS			(66,211.89)
ADJUSTMENTS: NSF checks to be redeposited			1,221.35
			<u> </u>
RECONCILED BALANCE		\$	<u>577,287.63</u>

DETAIL OF FUND BALANCES

10 EDUCATIONAL		\$	380,219.00
20 OPERATIONS & MAINTENANCE			159,015.42
30 DEBT SERVICES			1,416.15
40 TRANSPORTATION			(6,607.62)
50 MUNICIPAL RETIREMENT/SOCIAL SECURITY			15,734.18
60 CAPITAL PROJECTS			(35.69)
70 WORKING CASH			52.72
80 TORT			27,052.36
90 FIRE PREVENTION & SAFETY			441.11
			<u> </u>
ENDING BALANCE		\$	<u>577,287.63</u>



Lucy Frasco, Treasurer

10/12/2021

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
DISTRICT CHECKING - OUTSTANDING CHECKS AND ADDITIONAL RECONCILIATIONS
SEPTEMBER 30, 2021

District Checking - Outstanding Checks

Check Date	Check No.	Amount
Jan 2019	40283	\$ 343.52
Sept 2019	40986	355.87
Mar 2020	41465	100.00
April 2020	41567	103.50
Nov 2020	42089	950.00
Aug 2021	42657	17.10
Sept 2021	42676	16.00
Sept 2021	42677	3,347.36
Sept 2021	42678	50,064.92
Sept 2021	42679	412.62
Sept 2021	42680	528.84
Sept 2021	42681	52.94
Sept 2021	42683	5,500.00
Sept 2021	42684	200.00
Sept 2021	42688	80.75
Sept 2021	42705	525.00
Sept 2021	42716	75.00
Sept 2021	42725	125.00
July 2020	Payroll- related EFTs	2,542.77
Sept 2021	Payroll- related EFTs	870.70
		\$ 66,211.89

Additional Reconciliations

Flex Plan - Spring Valley City Bank	
Beginning Balance	\$ 15,570.03
Add: Deposits	909.24
Deposit in transit	-
Less: Reimbursements/fees	(240.34)
Ending Balance	\$ 16,238.93
Vezzetti Capital Mgmt., Inc.	
Beginning Balance	\$ 3,944,377.19
Dividends & Interest	390.81
Change in market value	(1,803.01)
Property taxes received	-
Realized gain/loss	-
Transfers to/from checking	(250,000.00)
Ending Balance	\$ 3,692,964.99
Regular Checking	\$ 577,287.63
Total All Accounts	\$ 4,286,491.55
Total All Accounts by Fund	
10 EDUCATIONAL	\$ 2,447,026.65
20 O & M (BUILDING)	653,546.05
30 DEBT SERVICES	331,347.89
40 TRANSPORTATION	(6,225.97)
50 MR/SS	100,902.69
60 CAPITAL PROJECTS	(35.69)
70 WORKING CASH	463,298.75
80 TORT	128,427.34
90 FIRE PREVENTION & SAFETY	168,203.84
	\$ 4,286,491.55

Bills Payable List

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 Spring Valley CCSD 99
 Expense on Date: 10/1/2021 to 10/31/2021

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
ABSOLUTE FIRE PROTECTION						
		Annual Sprinkler Inspection		1021	460.00	20-2540-3202-1
					\$460.00	
AMAZON.COM						
		Lanyards		1021	127.27	10-1250-4100-26
		Batteries		1021	10.92	10-1110-4700-1
		Classroom Phone Project		1021	356.84	20-2540-3202-1
		Classroom Phone Project		1021	299.99	20-2540-3202-1
		Classroom Phone Project		1021	514.88	20-2540-3202-1
		PBIS Ear Buds		1021	149.90	10-1110-4100-1
		Olympic Theme Supplies		1021	28.93	10-1110-4100-1
		Rolling White Board		1021	169.99	10-1110-4100-58
		Whistles		1021	25.97	10-1110-4100-1
		Gloves for Testing		1021	389.90	10-2130-4100-58
		Lanyards		1021	30.05	10-1110-4100-58
		Lanyards		1021	88.82	10-1110-4100-58
		Lanyards		1021	90.78	10-1110-4100-58
		Wax		1021	122.13	10-1110-4100-58
		Lanyards		1021	89.80	10-1110-4100-58
		Lanyards		1021	90.42	10-1110-4100-58
		Lanyards		1021	60.02	10-1110-4100-58
		Flashcards Mult/Div		1021	299.00	10-1110-4100-58
		Storage Bin		1021	51.15	10-1125-4100-16
		Bikes, Helmets, Balls, Jumper, Storage Cart		1021	473.79	10-1125-4100-16
		Playhouse		1021	124.90	10-1125-4100-16
		Seesaw		1021	149.99	10-1125-4100-16
		Projector for Kennedy Center		1021	578.00	10-2410-4100-1
		Projector for Kennedy Center		1021	1,295.55	10-2410-4100-1
		Projector for Kennedy Center		1021	40.52	10-2410-4100-1
		FOOD SERVICE FOOD SUPPLIES		1021	49.95	10-2560-4100-1
		Whistles		1021	15.98	10-1110-4100-1
		Document Camera		1021	111.01	10-2225-4100-1
		Microphone for Computer		1021	15.89	10-2130-4100-1
		Timers for Testing		1021	22.98	10-1110-4100-58
		NON FOOD SUPPLIES		1021	25.95	10-2560-4200-1
		FOOD SERVICE FOOD SUPPLIES		1021	14.99	10-2560-4100-1
		Face Shield		1021	32.99	10-2150-4100-1
		Face Masks		1021	31.98	10-2130-4100-58
					\$5,981.23	
BASALAY CARY & ALSTADT						
		Project #2140		1021	7,000.00	20-2540-3201-1
					\$7,000.00	
BEHAV DISORDER PROG COOP						
		SPEC ED TUITION OTHER SCHOOLS Septeml		1021	7,500.00	10-4120-6700-1
					\$7,500.00	
BMP TRI-COUNTY SPEC. ED.						
		BMP JOINT AGREEMENT ASSESSMENT		1021	100,219.46	10-4120-3100-1

Bills Payable List

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Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$100,219.46</u>	
CHASE CARD SERVICES						
		POSTAGE		1021	7.38	10-1110-3400-1
		BUILDING SUPPLY		1021	273.40	20-2540-4100-1
		IAHPERD Hassler		1021	165.00	10-2210-3100-26
		IAHPERD Milus		1021	165.00	10-2210-3100-26
		IAHPERD Brandt		1021	165.00	10-2210-3100-26
		SMORE Newsletter Service		1021	79.00	10-1110-3200-1
		TELEPHONE/INTERNET		1021	379.20	20-2540-3100-1
		TITLE 1 STAFF DEVELOPMENT		1021	35.00	10-2210-3100-26
		RLIS Grant STEM Kits		1021	592.01	10-1110-4100-24
		RLIS Grant STEM Kits		1021	394.85	10-1110-4100-24
		RLIS Grant STEM Kits		1021	4,629.83	10-1110-4100-24
					<u>\$6,885.67</u>	
CINTAS CORP #396						
		BUILDING UPKEEP SERVICE		1021	53.86	20-2540-3201-1
		BUILDING UPKEEP SERVICE		1021	53.86	20-2540-3201-1
		BUILDING UPKEEP SERVICE		1021	53.86	20-2540-3201-1
		BUILDING UPKEEP SERVICE		1021	53.86	20-2540-3201-1
					<u>\$215.44</u>	
CITY OF SPRING VALLEY						
		WATER South		1021	489.01	20-2540-3700-1
		WATER North		1021	152.38	20-2540-3700-1
					<u>\$641.39</u>	
CLIA Laboratory Program						
		COVID Testing Certificate Fee		1021	180.00	10-1110-3100-58
					<u>\$180.00</u>	
COMCAST CABLE						
		TELEPHONE/INTERNET		1021	413.99	20-2540-3100-1
					<u>\$413.99</u>	
CONNECTING POINT COMPUTER						
		Classroom Wiring for Phones		1021	67,975.00	20-2540-3200-58
		Classroom Wiring for Phones		1021	4,851.72	20-2540-3202-1
		Fiber Cable		1021	99.96	20-2540-4100-1
		Fiber Cable		1021	96.00	20-2540-4100-1
					<u>\$73,022.68</u>	
CONSTELLATION NEW ENERGY						
		ELECTRICITY		1021	7,928.01	20-2540-4606-1
					<u>\$7,928.01</u>	
DEBO`S						
		BUILDING SUPPLY		1021	40.45	20-2540-4100-1
		BUILDING SUPPLY		1021	53.07	20-2540-4100-1
					<u>\$93.52</u>	
DIGITAL COPY SYSTEMS						
		COPY MACHINE RENTAL		1021	1,695.98	10-2570-3250-1
		Copy Machine Staples		1021	177.00	10-2570-4100-1

Bills Payable List

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Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$1,872.98</u>	
DIMOND BROS SPRING VALLEY						
		Fidelity Bonds		1021	124.00	10-2310-3800-1
					<u>\$124.00</u>	
DRESBACH DISTRIBUTING CO						
		BUILDING SUPPLY		1021	884.70	20-2540-4100-1
		BUILDING SUPPLY		1021	153.90	20-2540-4100-1
		BUILDING SUPPLY		1021	573.15	20-2540-4100-1
					<u>\$1,611.75</u>	
EICHENAUER SERVICES INC						
		Dishwasher Repairs		1021	241.75	10-2560-4200-1
					<u>\$241.75</u>	
Embrace Education						
		Direct Service Billing		1021	395.26	10-2310-3900-1
					<u>\$395.26</u>	
Emily Lesman						
		OTHER SUPPLIES/TEACHERS		1021	300.00	10-1110-4300-1
					<u>\$300.00</u>	
FLEX SOURCE LLC						
		BOARD OTHER PURCH SERV		1021	55.00	10-2310-3900-1
					<u>\$55.00</u>	
GRAPHIC ELECTRONICS						
		6th Girls Basketball Tourn		1021	74.00	10-1500-4100-1
					<u>\$74.00</u>	
HEARTLAND BANK & TRUST CO						
		PRINCIPAL ON BONDS 2017 Series		1021	390,000.00	30-5300-6000-1
		SERVICE CHARGE ON BONDS 2017 Series		1021	500.00	30-5400-3000-1
		INTEREST ON BONDS 2017 Series		1021	47,550.00	30-5200-6000-1
		INTEREST ON BONDS 2018 Series		1021	89,638.75	10-5150-600-1
		Service Charge on 2018 Series Bond		1021	500.00	10-2310-3900-1
					<u>\$528,188.75</u>	
HOMETOWN NATL BANK						
		INVESTMENT FEES		1021	256.31	10-2900-3100-1
		INVESTMENT FEES		1021	61.82	20-2900-3100-1
		INVESTMENT FEES		1021	41.24	10-2900-3100-1
		INVESTMENT FEES		1021	0.05	40-2900-3100-1
		INVESTMENT FEES		1021	10.65	50-2900-3100-1
		INVESTMENT FEES		1021	57.91	10-2900-3100-1
		INVESTMENT FEES		1021	12.67	80-2900-3100-1
		INVESTMENT FEES		1021	20.97	90-2900-3100-1
					<u>\$461.62</u>	
Hopkins & Associates						
		Single Audit		1021	3,000.00	10-2310-3170-1
					<u>\$3,000.00</u>	
HYVEE						
		6th Girls Basketball Tourn		1021	86.67	10-1500-1100-1

Bills Payable List

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Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		6th Girls Basketball Tourn		1021	187.88	10-1500-4100-1
					<u>\$274.55</u>	
I.V. NET, LLP		Domain Name/Admin Fee		1021	30.95	10-2221-4200-1
					<u>\$30.95</u>	
ILLINOIS STATE POLICE		Fingerprinting		1021	84.75	10-2310-3900-1
		Fingerprinting		1021	56.50	10-2310-3900-1
					<u>\$141.25</u>	
ILLINOIS VALLEY CELLULAR		TELEPHONE/INTERNET		1021	3.82	20-2540-3100-1
					<u>\$3.82</u>	
Illuminate Education		FastBridge Training for Admin/Teachers		1021	2,250.00	10-2210-3100-26
		FastBridge		1021	6,620.00	10-2230-3100-26
					<u>\$8,870.00</u>	
IMPREST FUND		IMPREST FUND EDUCATION		1021	1,411.12	10-111-1
					<u>\$1,411.12</u>	
JOHN'S SERVICE & SALES		A/C Unit		1021	1,228.92	20-2540-3202-1
		A/C Unit		1021	912.50	20-2540-3202-1
		Dishwasher		1021	130.00	20-2540-3202-1
					<u>\$2,271.42</u>	
JOHNSON CONTROLS SECURITY		BUILDING UPKEEP SERVICE		1021	504.42	20-2540-3201-1
					<u>\$504.42</u>	
Justine Gonzalez		OTHER SUPPLIES/TEACHERS		1021	300.00	10-1110-4300-1
					<u>\$300.00</u>	
KAITLYN FOLEY		ACI 5233		1021	450.00	10-1110-2300-1
					<u>\$450.00</u>	
Kathy Hoscheid		Workshop Mileage		1021	58.80	10-2210-3100-26
					<u>\$58.80</u>	
KENDRICK PEST CONTROL INC		BUILDING UPKEEP SERVICE		1021	60.00	20-2540-3201-1
					<u>\$60.00</u>	
KLEIN THORPE & JENKINS		BOARD LEGAL SERVICES		1021	70.50	10-2310-3180-1
					<u>\$70.50</u>	
KOHL WHOLESALE		ECE CAFETERIA SUPPLIES		1021	83.28	10-2560-4100-16
		FOOD SERVICE FOOD SUPPLIES		1021	11,538.49	10-2560-4100-1

Bills Payable List

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 Spring Valley CCSD 99
 Expense on Date: 10/1/2021 to 10/31/2021

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$11,621.77</u>	
Kristen Hall		EDUC 565		1021	450.00	10-1110-2300-1
		EDUC 574		1021	450.00	10-1110-2300-1
					<u>\$900.00</u>	
LAKESHORE LEARNING		Balls, Parachute, Blocks, Manipulative Library		1021	187.89	10-1125-4100-16
		Shipping on PFA Order		1021	95.55	10-1110-3200-1
					<u>\$283.44</u>	
LAMINATOR.COM		REGULAR SUPPLIES		1021	919.38	10-1110-4100-1
					<u>\$919.38</u>	
LINDA DELAO		TITLE 1 STAFF DEVELOPMENT		1021	241.20	10-2210-3100-26
					<u>\$241.20</u>	
LOCKER ROOM		Scorebooks		1021	54.00	10-1500-4100-1
					<u>\$54.00</u>	
Makerbot Industries		FY21 Grant 3D Printer Filament		1021	710.00	10-1250-4100-26
		FY21 Grant 3D Printer Sketch, Kit		1021	2,053.00	10-1250-3100-26
		FY21 Grant 3D Printer		1021	1,999.00	10-1250-5100-26
					<u>\$4,762.00</u>	
MAUTINO DIST CO INC		Water		1021	81.25	10-1110-4100-1
		Water		1021	93.75	10-1110-4100-1
		Water		1021	62.50	10-1110-4100-1
					<u>\$237.50</u>	
McGraw Hill LLC		Reading Mastery Grade 3		1021	206.46	10-1110-4100-58
					<u>\$206.46</u>	
MENARDS		BUILDING SUPPLY		1021	199.99	20-2540-4100-1
					<u>\$199.99</u>	
MIDAMERICA BOOKS		LIBRARY SUPPLIES		1021	638.40	10-2220-4100-1
		LIBRARY SUPPLIES		1021	532.70	10-2220-4100-1
					<u>\$1,171.10</u>	
MTCO		TELEPHONE/INTERNET		1021	355.87	20-2540-3100-1
					<u>\$355.87</u>	
OTICON INC		Hearing Aide Microphone System		1021	539.99	10-1110-4100-1
					<u>\$539.99</u>	
PERMA BOUND		LIBRARY SUPPLIES		1021	1,241.01	10-2220-4100-1

Bills Payable List

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Spring Valley CCSD 99

Expense on Date: 10/1/2021 to 10/31/2021

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		LIBRARY SUPPLIES		1021	13.47	10-2220-1100-1
		LIBRARY SUPPLIES		1021	109.59	10-2220-4100-1
		LIBRARY SUPPLIES		1021	21.13	10-2220-4100-1
		LIBRARY SUPPLIES		1021	117.70	10-2220-4100-1
					<u>\$1,502.90</u>	
PITNEY BOWES CREDIT CORP						
		POSTAGE Machine Lease		1021	376.11	10-1110-3400-1
					<u>\$376.11</u>	
Quadient Finance USA						
		POSTAGE		1021	1,508.00	10-1110-3400-1
					<u>\$1,508.00</u>	
Quadient Leasing USA						
		POSTAGE Machine Lease		1021	235.59	10-1110-3400-1
					<u>\$235.59</u>	
RIVER CITY WASTE SERVICES LLC						
		October Garbage		1021	603.91	20-2540-3200-1
					<u>\$603.91</u>	
SCHOOL NURSE SUPPLY, INC						
		Children's Disposable Face Masks		1021	204.00	10-2130-4100-58
					<u>\$204.00</u>	
SCHOOL SPECIALTY INC.						
		Construction Paper		1021	51.80	10-1110-4100-1
		Construction Paper		1021	38.25	10-1110-4100-1
					<u>\$90.05</u>	
STAPLES						
		Brother P Touch		1021	224.90	10-1110-4100-1
		Laserinkjet File		1021	37.45	10-1110-4100-1
		Heavyweight Vinyl		1021	46.49	10-1110-4100-1
		Heavyweight Sheet		1021	98.91	10-1110-4100-1
		Pencil Sharpener		1021	74.95	10-1110-4100-1
		Business Card		1021	29.69	10-1110-4100-1
		Business Card/ Heavyweight Badge		1021	135.83	10-1110-4100-1
					<u>\$648.22</u>	
SUNRISE SUPPLY						
		BUILDING SUPPLY		1021	198.45	20-2540-4100-1
					<u>\$198.45</u>	
TECHNOLOGY MADE EASY						
		Screen Repair E.0-C. iPad		1021	112.50	10-2221-3100-1
					<u>\$112.50</u>	
THE CENTER/IRC						
		ELS		1021	597.00	10-1125-3100-16
					<u>\$597.00</u>	
THE MUSIC SHOPPE, INC.						
		Reeds, Drumsticks		1021	99.95	10-1110-4600-1
		Keyboard Bar Cord		1021	40.00	10-1110-4600-1
		Music Books, Stand		1021	70.53	10-1110-4600-1

Bills Payable List

Printed: 10/19/2021 11:43 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2021 to 10/31/2021

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		Bell Covers for Instruments		1021	229.33	10-1110-4100-58
					<u>\$439.81</u>	
THOMPSON ELECTRONICS CO						
		Annual Fire Alarm Inspection		1021	1,660.00	20-2540-3202-1
					<u>\$1,660.00</u>	
TNT LAWN & SNOW, LLC						
		Mowing September		1021	2,270.00	20-2540-3200-1
					<u>\$2,270.00</u>	
VALLEY FLOWERS						
		Ron Panizzi Gift		1021	58.00	10-2310-4100-1
					<u>\$58.00</u>	
Varsity Spirit Fashions & Supplies						
		Cheer Shoes		1021	884.00	10-199900-1
					<u>\$884.00</u>	
VERIZON WIRELESS						
		TELEPHONE/INTERNET		1021	328.26	20-2540-3100-1
					<u>\$328.26</u>	
Walz Label and Mailing Services						
		Extended Warranty on New Postage Machine		1021	262.71	10-1110-3400-1
					<u>\$262.71</u>	
				Report Total	<u><u>\$794,785.54</u></u>	

SPRING VALLEY C.C.S.D. #99

IMPREST FUND

September 2021

	Date	Check #	Account #	Amount	
Kathy Sarver-Eldridge	9/16/21	13170		\$12.69	Art supplies
Heather Sobin	9/17/21	13171		\$30.30	Lunch balance refund
Terry Olszewski	9/20/21	13172		\$60.00	Ref
Randy Pozzi	9/20/21	13173		\$60.00	Ref
Doug Rose	9/21/21	13174		\$60.00	Ref
Garry Schroeder	9/21/21	13175		\$60.00	Ref
IESA	9/23/21	13176		\$175.00	Speech Comp.
Bureau Valley Jr. High	9/23/21	13177		\$575.00	\$425 SRC Dues \$150 SRC dinner
Randy Pozzi	9/23/21	13178		\$60.00	ref
Terry Olszewski	9/23/21	13179		\$60.00	ref
Shelly Nauman	9/23/21	13180		\$47.43	Title I supplies
Larry Laio	9/27/21	13181		\$60.00	ref
Gary Vicini	9/27/21	13182		\$60.00	ref
Boggios	9/28/21	13183		\$306.00	Pre-K field trip
Larry Laio	9/28/21	13184		\$60.00	ref
Gary Vicini	9/28/21	13185		\$60.00	ref
Bernie Moore	9/30/21	13186		\$60.00	ref
Larry Laio	9/30/21	13187		\$60.00	ref
			TOTAL	\$1,866.42	

SPRING VALLEY C.C. ELEMENTARY SCHOOLS

ACTIVITY REPORT

August 2021

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
BAND	\$13.25	\$0.00	\$0.00	\$13.25
BASKETBALL - BOYS	\$576.58	\$0.00	\$0.00	\$576.58
BASKETBALL - GIRLS	\$1,011.29	\$0.00	\$0.00	\$1,011.29
CANDY-SODA MACHINES	\$1,171.50	\$0.00	\$0.00	\$1,171.50
COUNSELING	\$388.00	\$0.00	\$0.00	\$388.00
FIELD TRIPS	\$106.82	\$0.00	\$0.00	\$106.82
HHP (HELP HERMES PROJECT)	\$1,219.99	\$0.00	\$0.00	\$1,219.99
JFK ACTIVITY FUND (PRINC.)	\$3,830.22	\$0.00	\$0.00	\$3,830.22
JFK LIBRARY - MEDIA CENTER	\$774.28	\$0.00	\$0.00	\$774.28
JUMP ROPE FOR HEART	\$0.00	\$0.00	\$0.00	\$0.00
MUSICAL	\$2,321.59	\$0.00	\$0.00	\$2,321.59
PBIS - JFK	\$4,868.92	\$0.00	\$0.00	\$4,868.92
RETIREMENT PARTY	\$57.58	\$0.00	\$0.00	\$57.58
SCHOLASTIC BOWL	\$112.44	\$0.00	\$0.00	\$112.44
SPECIAL EDUCATION DONATION	\$0.00	\$0.00	\$0.00	\$0.00
SPEECH	\$1,564.58	\$0.00	\$0.00	\$1,564.58
STARVED ROCK CONFERENCE	\$0.00	\$0.00	\$0.00	\$0.00
STUDENT COUNCIL	\$0.00	\$0.00	\$0.00	\$0.00
SUNSHINE FUND	\$535.44	\$0.00	\$50.00	\$485.44
TRACK	\$725.41	\$0.00	\$0.00	\$725.41
VOLLEYBALL	\$640.00	\$0.00	\$0.00	\$640.00
Total	\$19,917.89	\$0.00	\$50.00	\$19,867.89
CHECKBOOK BALANCE	\$19,867.89			
MONEY MARKET BALANCE	\$0.00			
TOTAL	\$19,867.89			

SPRING VALLEY C.C. ELEMENTARY SCHOOLS

ACTIVITY REPORT

August 2021

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
BAND	\$13.25	\$0.00	\$0.00	\$13.25
BASKETBALL - BOYS	\$576.58	\$0.00	\$0.00	\$576.58
BASKETBALL - GIRLS	\$1,011.29	\$225.00	\$0.00	\$1,236.29
CANDY-SODA MACHINES	\$1,171.50	\$9.92	\$0.00	\$1,181.42
COUNSELING	\$388.00	\$0.00	\$0.00	\$388.00
FIELD TRIPS	\$106.82	\$0.00	\$0.00	\$106.82
HHP (HELP HERMES PROJECT)	\$1,219.99	\$0.00	\$0.00	\$1,219.99
JFK ACTIVITY FUND (PRINC.)	\$3,830.22	\$0.00	\$0.00	\$3,830.22
JFK LIBRARY - MEDIA CENTER	\$774.28	\$0.00	\$0.00	\$774.28
JUMP ROPE FOR HEART	\$0.00	\$0.00	\$0.00	\$0.00
MUSICAL	\$2,321.59	\$0.00	\$0.00	\$2,321.59
PBIS - JFK	\$4,868.92	\$0.00	\$62.00	\$4,806.92
RETIREMENT PARTY	\$57.58	\$0.00	\$0.00	\$57.58
SCHOLASTIC BOWL	\$112.44	\$0.00	\$0.00	\$112.44
SPECIAL EDUCATION DONATION	\$0.00	\$0.00	\$0.00	\$0.00
SPEECH	\$1,564.58	\$0.00	\$0.00	\$1,564.58
STARVED ROCK CONFERENCE	\$0.00	\$0.00	\$0.00	\$0.00
STUDENT COUNCIL	\$0.00	\$0.00	\$0.00	\$0.00
SUNSHINE FUND	\$485.44	\$520.00	\$0.00	\$1,005.44
TRACK	\$725.41	\$0.00	\$0.00	\$725.41
VOLLEYBALL	\$640.00	\$0.00	\$0.00	\$640.00
Total	\$19,867.89	\$754.92	\$62.00	\$20,560.81
CHECKBOOK BALANCE	\$20,560.81			
MONEY MARKET BALANCE	\$0.00			
TOTAL	\$20,560.81			



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Spring Valley CCSD #99 – Board Presentation Outline

Overview

- Thank You Cassie and the rest of the office staff for their assistance during the audit. Everything went very smooth and we received all information that we requested in a timely manner and in good quality. This was our first year completing the audit for the District, so we really appreciate all of the help.
- 3 Audit Opinions included in the Audit report:
 - Independent Auditors Report – States that the financial statements were completed in accordance with standards accepted by the IL State Board of Education. The opinion is clean with regard to these regulatory standards.
 - Independent Auditors Report on Internal Control and Compliance – States that are testing of internal control and compliance indicated no significant deficiencies in the internal control system of the District and indicated no issues with regard to the compliance of state and federal laws. This is considered to be a clean audit opinion.
 - Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance – this is the audit opinion required for the single audit that was required this year because the school spent over \$750,000 in federal funds. 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. This is considered to be a clean audit opinion.

Presentation Handout

- **Page 1 – Schedule of Combined Revenue and Expenditures – All Funds**
 - Total Revenue = \$7,256,456 up from \$6,982,080 in the prior year. Big reasons for the change are as follows:
 - A decrease in revenue from fees, lunches, texts, and other was offset by a significant increase in Federal grants during the year. Federal grants increased by \$508,000 from the prior year for a few reasons. First, the District received a large federal grant to provide free lunch and breakfast to all students during the year. Second, the District now receives all IDEA special ed grant money directly from the State. In prior years, this money was sent directly to the BMP Special Ed Coop, and then the District’s assessment and bills from BMP were reduced by the grant amount allocated to the School District. Now the District receives all of the grant revenue and pays BMP the full assessment and full amount for all services. Third, the District \$194,000 in other COVID relief grants during the fiscal year.
 - Total Operating Expenditures = \$7,091,743 up from \$6,374,391 in the prior year. Big reasons for the change are as follows:
 - Education Fund – expenditures increased by about \$447,000 from the prior year. Teacher salaries increased by about \$120,000 from the prior year, which is consistent with a normal annual salary increase. In addition, supplies purchases increased as the District used COVID grants to purchase additional IPADS and other IT supplies to aid in remote learning. Also, due to the Derecho, a

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large amount of IT supplies had to be purchased to get the network working properly again. Special Ed tuition to other private facilities increased by about \$80,000 from the prior year. Payments to Other Districts increased by \$230,000 from the prior year due primarily to the change in billing from BMP Special Ed Coop as described above. BMP no longer receives the grant revenue on behalf of the District, so the District now pays full amounts for assessment and services to BMP.

- Building Fund – operating expenditures were consistent with the prior year.
 - Transportation Fund – operating expenditures increased by \$52,000 from the prior year due to an increase in the contract for transportation for the year.
 - IMRF fund – increased slightly from the prior year due to increase in substitute salaries.
 - Fire/Life Safety Fund – District spent \$110,000 on life safety improvements to the buildings during the year.
 - Tort Fund – expenditures increased by about \$100,000 from the prior year. The District allocated more loss prevention salaries to the Tort Fund during the year as compared to last year.
 - Total Profit/Loss – District had an operating profit across all funds of \$164,713 in 2021. In 2020 – the operating profit was \$607,689. An larger increase in overall expenditures without an offsetting increase in revenue drove down the profit for the year. After considering debt service payments and large capital outlay of \$446,000 during FY 21, the District ended up with an overall decrease in fund balance of \$927,000.
- **Page 2 – Balance Sheet Accounts and Fund Balance**
 - Total cash across all funds = \$3,611,583 at 6/30/21. Of this amount \$3,355,397 resides in unrestricted funds that can be used as the district wishes. \$256,186 is considered to reside in restricted funds and can only be used for specified purposes.
 - The total cash balance of the district decreased by \$927,000 from the prior year.
 - Long-Term Debt –the district has \$7,795,422 of principal on long-term debt left to pay as of June 30, 2021. \$7,670,000 is bonded debt, and the remainder is for capital leases.
 - **Page 3 – Estimated Financial Profile Summary – calculation of the financial health of the District by IL State Board of Ed.** District scored a 3.35 out of 4.00 that puts it in review status. This is one step down from recognition status as determined by ISBE. The large long-term debt balance of the District has driven this score down. A strong cash position and fund balance to revenue ratio have offset the drag caused by the large long-term debt balance. I would not consider this to be a concern at this point.
 - **Page 4 – Avg Daily Attendance, Operating exp per pupil – Avg Daily attendance was 563 for FY 2021 down from 600 in 2020.** This decline is primarily the result of the impact of COVID on daily attendance during the last fiscal year. A similar decline has been seen across all of the School District’s that we audit.
 - **Page 5-6 –SAS 114 letter – required communication from us the auditor to them the board – indicates audit went smoothly and we had no serious problems to report and that we had no significant deficiencies in internal control to report.**

Conclusion: Please feel free to contact Joel Hopkins at joel@hopkinsoffice.com with any questions, or give me a call at 815-339-6630.

SPRING VALLEY CCSD NO. 99
TABLE OF CONTENTS - AUDIT BOARD HANDOUT
For the Year Ended June 30, 2021

Schedule of Combined Revenues and Expenditures - All Funds	1
Fund Balance - Prior Year Comparison - All Funds	2
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Comparative Schedule of Attendance, OEPP, and Tuition Charge	4
SAS 114 Letter - Required Communications from Auditor to Board	5

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2021 AND 2020

	Current Year		2020
	Budget	Actual	Actual
Revenues:			
Property Tax	\$ 2,121,049	\$ 2,099,777	\$ 2,069,817
Replacement Tax	100,000	110,061	86,771
Interest	120,000	12,578	114,432
TIF District Revenue	20,000	17,962	17,021
Fees, Lunches, Texts, Other	168,180	130,468	202,290
State Aid and Grants	4,013,877	3,915,223	4,029,500
Federal Aid	897,560	970,387	462,249
Total Revenues	<u>\$ 7,440,666</u>	<u>\$ 7,256,456</u>	<u>\$ 6,982,080</u>
Instruction	\$ 3,690,847	\$ 3,734,654	\$ 3,531,419
Student Support Service	859,197	864,941	788,252
Food Service	258,006	198,707	211,005
Administration, Board, and Fiscal	565,320	559,694	612,844
Payments to Other Districts	395,834	398,045	165,503
Ed Fund Operating Expenditures	<u>\$ 5,769,204</u>	<u>\$ 5,756,041</u>	<u>\$ 5,309,023</u>
Building Fund Expenditures	\$ 409,675	\$ 431,982	\$ 453,813
Transportation Fund Expenditures	\$ 274,673	\$ 313,256	\$ 261,168
IMRF/Soc. Sec. Fund Expenditures	\$ 238,880	\$ 236,344	\$ 208,826
Fire/Life Safety/Site Construction Exp	\$ 111,180	\$ 110,990	\$ 232
Tort Immunity Expenditures	\$ 245,994	\$ 243,130	\$ 141,329
Operating Expenditures	<u>\$ 7,049,606</u>	<u>\$ 7,091,743</u>	<u>\$ 6,374,391</u>
Operating "Profit or (Loss)"	\$ 391,060	\$ 164,713	\$ 607,689
Capital Projects Expenditures	\$ 363,600	\$ 446,205	\$ 3,288,067
Debt Service Payments from Ed Fund	\$ -	\$ 179,278	\$ -
Total Debt Service Fund Payments	<u>\$ 651,500</u>	<u>\$ 466,575</u>	<u>\$ 690,413</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (624,040)</u>	<u>\$ (927,345)</u>	<u>\$ (3,370,791)</u>

SPRING VALEY CCSD NO. 99
PRESENTATION HANDOUT - CHANGE IN FUND BALANCE
For the Year Ended June 30, 2021

	Education	Operation & Maintenance	Debt Service	Transportation	IMRF/Social Security	Capital Projects	Working Cash	Tort	Fire/Life	Total
Fund Balance 6/30/20	2,680,556	480,925	51,932	20,127	53,755	389,248	484,795	155,121	222,363	4,538,822
Revenues	5,557,414	612,296	460,981	161,761	198,001	47	36,471	187,293	35,147	7,249,411
Expenditures	(5,928,168)	(431,982)	(466,575)	(313,256)	(236,344)	(446,205)	-	(243,130)	(110,990)	(8,176,650)
Transfers In/(Out)	-	(56,910)	-	60,000	20,000	56,910	(80,000)	-	-	-
Fund Balance 6/30/21	2,309,802	604,329	46,338	(71,368)	35,412	-	441,266	99,284	146,520	3,611,583
Increase/(Decrease) in Fund Balance	(370,754)	123,404	(5,594)	(91,485)	(18,343)	(389,248)	(43,529)	(55,837)	(75,843)	(927,239)

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: SPRING VALLEY ELEMENTARY CCSD NO. 99
District Code: 28-006-0990-04
County Name: BUREAU

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) **Total** **Score** **4**
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) 3,284,029.00 **Weight** **0.35**
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) 6,367,942.00 **Value** **1.40**
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) **Total** **Score** **3**
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) 6,673,406.00 **Adjustment** **0**
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) 6,367,942.00 **Weight** **0.35**
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00 **Value** **1.05**
 Possible Adjustment:

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) **Total** **Score** **4**
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) 3,374,245.00 **Weight** **0.10**
 Funds 10, 20, 40 & 70 182.02 **Value** **0.40**
 Funds 10, 20, 40 divided by 360

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) **Total** **Score** **4**
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) 0.00 **Weight** **0.10**
 (-85 x EAV) x Sum of Combined Tax Rates 1,028,102.11 **Value** **0.40**

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38) **Total** **Score** **1**
 Total Long-Term Debt Allowed (P3, Cell H32) 7,795,422.00 **Weight** **0.10**
 5,042,761.36 **Value** **0.10**

Total Profile Score:

3.35 *

Estimated 2022 Financial Profile Designation:

REVIEW

* 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.

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT # 99
COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,
TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE
For Fiscal Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Operating Expense Per Pupil (as determined by ISBE formulas)	\$ 11,660	\$ 10,273
Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 10,495	\$ 9,667
Average Daily Attendance	563.3	600.2



HOPKINS & ASSOCIATES
Certified Public Accountants

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Granville, IL 61326
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Princeton, IL 61356

September 15, 2021

Board of Education
Spring Valley CCSD #99
Spring Valley, Illinois

We have audited the financial statements of each fund and each fiduciary fund type for Spring Valley CCSD #99 for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 18, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Spring Valley CCSD #99 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the current fiscal year. We noted no transactions entered into by the governmental unit 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 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.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

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

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 auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 15, 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 governmental unit's financial statements or a determination of the type of auditor's 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.

Other Audit Findings or Issues

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

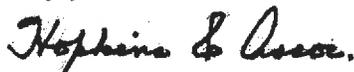
Other Matters

We were engaged to report on the supplementary information as detailed in the Table of Contents, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, 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.

Restriction on Use

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

Very truly yours,



Hopkins & Associates, CPAs



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326
1718 Peoria St.
Peru, IL 61354
306 Backbone Road East, Ste. 2
Princeton, IL 61356

September 15, 2021

Board of Education
Spring Valley CCSD #99
Spring Valley, Illinois

Board of Education:

We have audited the financial statements of Spring Valley CCSD #99, for the year ended June 30, 2021. This letter is a result of the financial statement audit. The audit of the financial statements does not relieve management or those charged with governance of its responsibilities.

In conducting the annual audit of the School District, the following recommendations, observations, and other communications were developed:

Internal Control

For internal control to be at its highest level the District should prepare the depreciation schedule, financial statements, and notes for the audit; however, as is the common practice, the auditor has prepared these schedules and reports. To compensate for this, the Superintendent and Bookkeeper have reviewed the audit report and communicated to us their review of the financial statements and the notes for any concerns.

Actual Expenditures in Excess of Budgeted Amounts

During the fiscal year ended June 30, 2021, actual expenditures exceeded budgeted amounts in the Education, O&M, Transportation, and Capital Projects Funds. Expenditures exceeding the budget are a violation of state statutes. If you are aware during the fiscal year that actual expenditures will exceed budgeted amounts, the budget should be amended through the formal budget process.

This communication is intended solely for the information and use of management, board of education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties. Thank you for your business and for the cooperation of the staff and the board. Please call me if you have any questions or concerns.

Yours truly,

Hopkins & Assoc.

**Spring Valley CCSD 99
2021 Audit Adjustments**

	<u>Acct Description</u>	<u>Acct No.</u>	<u>Dr</u>	<u>Cr.</u>
<u>Ed Fund</u>				
1)	Imprest Fund Ed	10-111-1		5314.33
	Cash - Education Fd	10-112-1		33774.16
	Liability	10-402-1		27.5
	Fund Balance	10-730-1	39115.99	
<u>O&M Fund</u>				
1)	Imprest Fund O&M	20-111-1	26.85	
	Cash O&M Fund	20-112-1		72742.04
	VCM Investments	20-121-1	667.46	
	Fund Balance	20-730-1	72047.73	
<u>Transportation Fund</u>				
1)	Imprest Fund - Trans	40-111-1	300	
	Cash Transport Fund	40-112-1	25956.46	
	Fund Balance - Trans	40-730-1		26256.46
<u>IMRF Fund</u>				
1)	Cash - IMRF Fund	50-112-1	36398.71	
	Fund Balance - IMRF	50-730-1		36398.71
<u>Capital Projects Fund</u>				
1)	Cash - Cap Proj Fund	60-112-1	50769.15	
	VCM Investments	60-121-1		667.46
	Fund Balance - Cap Proj	60-730-1		50101.69
<u>Tort Fund</u>				
1)	Cash - Tort Fund	80-112-1		6608.12
	Fund Balance - Tort	80-730-1	6608.12	

**ANNUAL FINANCIAL REPORT
of
SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT NO. 99
Spring Valley, Illinois
For the Year Ended June 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

We have audited the accompanying financial statements of Spring Valley Elementary School District No. 99 as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements is included in the Table of Contents under the Annual Financial Report heading.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As described in Note #1 of the financial statements, the financial statements are prepared by Spring Valley Elementary School District No. 99 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of the State of Illinois. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Spring Valley Elementary School District No. 99, as of June 30, 2021, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Spring Valley Elementary School District No. 99 as of June 30, 2021, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note #1.

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 25 through 31, statistical section on pages 32 through 37, and the itemization schedule on page 40, are presented for the purposes of additional analysis and are not a required part of the financial statements of Spring Valley Elementary School District No. 99. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 33-34 and per capita tuition charges on page 35, is the responsibility of management and has been derived from and relate 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 information on pages 33-35 and 37 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

Other Information

The information provided on pages 2 – 4 and Schedules 1 – 4 are presented for the purposes of additional analysis and are not a required part of the financial statements of Spring Valley Elementary School District No. 99. The Report on Shared Services or Outsourcing on page 38 contains unaudited information concerning prior, current, and the future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 39 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on pages 33-34 and per capita tuition charges on page 35, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2021 on our consideration of Spring Valley Elementary School District No. 99's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Spring Valley Elementary School District No. 99's internal control over financial reporting and compliance.

Hopkins & Assoc.

Granville, Illinois
September 15, 2021



HOPKINS & ASSOCIATES
Certified Public Accountants

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

To the Board of Education
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Spring Valley Elementary School District No. 99 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 15, 2021. Our opinion was adverse because financial statements were not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. 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 the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Hopkins & Assoc.

Granville, Illinois
September 15, 2021

Due to ROE on Friday, October 15, 2021
 Due to ISBE on Monday, November 15, 2021
 SD/JAZ1

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>School District/Joint Agreement Information (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number: 28-006-0990-04</p> <p>County Name: BUREAU</p> <p>Name of School District/Joint Agreement: SPRING VALLEY ELEMENTARY CCSD NO. 99</p> <p>Address: 800 NORTH RICHARDS STREET</p> <p>City: SPRING VALLEY</p> <p>Email Address: jimh@sv99.org</p> <p>Zip Code: 61362</p>	<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>Filing Status: Submit electronic AFR directly to ISBE</p> <p>Click on the Link to Submit: Send ISBE a File</p> <p>0</p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: HOPKINS & ASSOCIATES, CPAS</p> <p>Name of Audit Manager: JOEL HOPKINS</p> <p>Address: 314 S MCCOY STREET</p> <p>City: GRANVILLE</p> <p>State: IL</p> <p>Zip Code: 61326</p> <p>Phone Number: 815-339-6630</p> <p>Fax Number: 815-339-6643</p> <p>IL License Number (9 digit): 65.033053</p> <p>Expiration Date: 12/31/2021</p> <p>Email Address: JOEL@HOPKINSOFFICE.COM</p>
<p>Annual Financial Report</p> <p>Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Unqualified</p> <p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print): JAMES HERMES</p> <p>Email Address: jimh@sv99.org</p> <p>Telephone: 815-664-4242</p> <p>Fax Number: 815-664-4242</p> <p>Signature & Date:</p>	<p>Annual Financial Report Questions 217-785-8779 or finance@isbe.net</p> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p> <p>Single Audit and GATA Information</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)</p> <p>Name of Township:</p> <p>Township Treasurer Name (type or print)</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature & Date:</p>	<p>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISB</p> <p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature & Date:</p>

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (06/21-version2)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
 In some instances, use of open account codes (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 embedded them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
Federal Single Audit 2 CFR 200.500
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (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:

HOPKINS & ASSOCIATES, CPAS

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.

Hopkins & Assoc.
Signature

09/15/2021
mm/dd/yyyy

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

	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):					73,083,498				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.011600		0.003750		0.001200		= 0.016550		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	6,367,942			6,673,406			(305,464)			3,284,029			
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	C. Short-Term Debt **												
22													
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
24	0		0		0		0		0				
25	Other		Total										
26	0		0										
27	** The numbers shown are the sum of entries on page 26.												
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		5,042,761										
33	<input type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		7,795,422								
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/> Pending Litigation												
46	<input type="checkbox"/> Material Decrease in EAV												
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/> Adverse Arbitration Ruling												
49	<input type="checkbox"/> Passage of Referendum												
50	<input type="checkbox"/> Taxes Filed Under Protest												
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	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:	SPRING VALLEY ELEMENTARY CCSD NO. 99																	
8	District Code:	28-006-0990-04																	
9	County Name:	BUREAU																	
10																			
11	1. Fund Balance to Revenue Ratio:																		
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)																Total	Score	4
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)																3,284,029.00	Weight	0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																6,367,942.00	Value	1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																0.00		
16	2. Expenditures to Revenue Ratio:																		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)																Total	Ratio	3
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)																6,673,406.00	Score	0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																6,367,942.00	Adjustment	0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																0.00	Weight	
21	Possible Adjustment:																	Value	1.05
22																			
23	3. Days Cash on Hand:																		
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)																Total	Days	4
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)																3,374,245.00	Score	0.10
26																	182.02	Weight	0.40
27	4. Percent of Short-Term Borrowing Maximum Remaining:																		
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)																Total	Percent	4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)																0.00	Score	0.10
30																	1,028,102.11	Weight	0.40
31	5. Percent of Long-Term Debt Margin Remaining:																		
32	Long-Term Debt Outstanding (P3, Cell H38)																Total	Percent	1
33	Total Long-Term Debt Allowed (P3, Cell H32)																7,795,422.00	Score	0.10
34																	5,042,761.36	Weight	0.10
35																		Value	
36																		Total Profile Score:	3.35 *
37																		Estimated 2022 Financial Profile Designation:	REVIEW
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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115)	120	430,212	409,744	46,288		34,214		59,306	7,971	123,712
5	Investments	130	1,895,560	194,585	50	2,878	1,198		387,950	91,313	22,808
6	Taxes Receivable	140									
7	Interfund Receivables	150									
8	Intergovernmental Accounts Receivable	160									
9	Other Receivables	170									
10	Inventory	180									
11	Prepaid Items	190									
12	Other Current Assets (Describe & Itemize)										
13	Total Current Assets		2,325,772	604,329	46,338	2,878	35,412	0	441,266	99,284	146,520
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				74,246					
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	15,970								
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	499									
34	Total Current Liabilities		15,970	0	0	74,246	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714					9,358				
39	Unreserved Fund Balance	730	2,309,802	604,329	46,338	(71,368)	26,054		441,266	99,284	146,520
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		2,325,772	604,329	46,338	2,878	35,412	0	441,266	99,284	146,520
42											
43	ASSETS / LIABILITIES For Student Activity Funds										
44	CURRENT ASSETS (100) For Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	20,053								
46	Total Student Activity Current Assets For Student Activity Funds		20,053								
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	20,053								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		20,053								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		2,345,825	604,329	46,338	2,878	35,412	0	441,266	99,284	146,520
54	Total Capital Assets District with Student Activity Funds										
55	Total Current Liabilities (400) District with Student Activity Funds		15,970	0	0	74,246	0	0	0	0	0
56	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
57	Total Long-Term Liabilities District with Student Activity Funds										
58	Reserved Fund Balance District with Student Activity Funds	714	20,053	0	0	0	9,358				0
59	Unreserved Fund Balance District with Student Activity Funds	730	2,309,802	604,329	46,338	(71,368)	26,054		441,266	99,284	146,520
60	Investment in General Fixed Assets District with Student Activity Funds										
61	Total Liabilities and Fund Balance District with Student Activity Funds		2,345,825	604,329	46,338	2,878	35,412	0	441,266	99,284	146,520
62											

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	964,189	393,072	460,981	88,600	198,001	47	36,471	187,293	35,147
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0				
6	STATE SOURCES	3000	3,642,062	200,000	0	73,161	0	0	0	0	0
7	FEDERAL SOURCES	4000	951,163	19,224	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,557,414	612,296	460,981	161,761	198,001	47	36,471	187,293	35,147
9	Receipts/Revenues for "On Behalf" Payments ²	3998	2,578,787								
10	Total Receipts/Revenues		8,136,201	612,296	460,981	161,761	198,001	47	36,471	187,293	35,147
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,727,503				93,585			55,986	
13	Support Services	2000	1,621,492	431,982		313,256	142,679	446,205		187,144	110,990
14	Community Services	3000	1,850	0	0	0	0	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	398,045	0	0	0	0	0	0	0	0
16	Debt Service	5000	179,278	0	466,575	0	80	0	0	0	0
17	Total Direct Disbursements/Expenditures		5,928,168	431,982	466,575	313,256	236,344	446,205		243,130	110,990
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,578,787	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		8,506,955	431,982	466,575	313,256	236,344	446,205		243,130	110,990
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(370,754)	180,314	(5,594)	(151,495)	(38,343)	(446,158)	36,471	(55,837)	(75,843)
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				60,000	20,000				
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7980						56,910			
44	Total Other Sources of Funds		0	0	0	60,000	20,000	56,910	0	0	0
45	OTHER USES OF FUNDS (8000)										

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$5,000)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							80,000		
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									
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									0
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									0
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									0
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									0
58	Taxes Pledged to Pay Interest on Capital Leases	8510									0
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									0
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									0
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									0
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									0
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									0
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									0
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									0
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									0
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									0
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									0
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									0
70	Taxes Transferred to Pay for Capital Projects	8810									0
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									0
72	Other Revenues Pledged to Pay for Capital Projects	8830									0
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									0
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									0
75	Other Uses Not Classified Elsewhere	8990									0
76	Total Other Uses of Funds		0	56,910	0	0	0	0	80,000	0	0
77	Total Other Sources/Uses of Funds		0	(56,910)	0	60,000	20,000	56,910	(80,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(370,754)	123,404	(5,594)	(91,495)	(18,343)	(389,248)	(43,529)	(55,837)	(75,843)
79	Fund Balances without Student Activity Funds - July 1, 2020		2,660,443	480,925	51,932	20,127	53,755	389,248	484,795	155,121	222,363
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		20,113	604,329	46,338	(71,368)	35,412	0	441,266	99,284	146,520
81	Fund Balances without Student Activity Funds - June 30, 2021		2,309,802	1,085,559	97,972	48,759	89,167	389,248	926,061	254,402	376,523
84											
85	Student Activity Fund Balance - July 1, 2020		20,159								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	7,045								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	7,151								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(106)								
91	Student Activity Fund Balance - June 30, 2021		20,053								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	971,234	393,072	460,981	88,600	198,001	47	36,471	187,293	35,147

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(40) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	3,642,062	200,000	0	73,161	0	0	0	0	0
97	FEDERAL SOURCES	4000	951,163	19,224	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		5,564,459	612,296	460,981	161,761	198,001	47	36,471	187,293	35,147
99	Receipts/Revenues for "On Behalf" Payments ^z	3998	2,578,787	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		8,143,246	612,296	460,981	161,761	198,001	47	36,471	187,293	35,147
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,734,654				93,585				
103	Support Services	2000	1,621,492	431,982		313,256	142,679	446,205		187,144	110,990
104	Community Services	3000	1,850	0	0	0	0	0	0	0	0
105	Payments to Other Districts & Governmental Units	4000	398,045	0	0	0	0	0	0	0	0
106	Debt Service	5000	179,278	0	466,575	0	80	0	0	0	0
107	Total Direct Disbursements/Expenditures		5,935,319	431,982	466,575	313,256	236,344	446,205	0	243,130	110,990
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,578,787	0	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		8,514,106	431,982	466,575	313,256	236,344	446,205	0	243,130	110,990
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(370,860)	180,314	(5,594)	(151,495)	(38,343)	(446,158)	36,471	(55,837)	(75,843)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	60,000	20,000	56,910	0	0	0
113	Total Other Sources of Funds		0	0	0	60,000	20,000	56,910	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	56,910	0	0	0	0	80,000	0	0
116	Total Other Sources/Uses of Funds		0	(56,910)	0	60,000	20,000	56,910	(80,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		2,329,855	604,329	46,338	(71,368)	35,412	0	441,266	99,284	146,520

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

	A	B	C	D	E	F	G	H	I	J	K	
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
5	Designated Purposes Levies (1110-1120) ⁷	1100	807,282	260,975	460,910	83,511	86,359		34,797	186,872	34,797	
6	Leasing Purposes Levy ⁸	1130	34,797									
7	Special Education Purposes Levy	1140	13,918									
8	FICA/Medicare Only Purposes Levies	1150					95,559					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190										
12	Total Ad Valorem Taxes Levied By District		855,997	260,975	460,910	83,511	181,918	0	34,797	186,872	34,797	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1200										
15	Payments from Local Housing Authorities	1220										
16	Corporate Personal Property Replacement Taxes ⁹	1230		94,103			15,958					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		0	94,103	0	0	15,958	0	0	0	0	
19	TUITION											
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	0	0	0	0	0	0	0	0	
41	TRANSPORTATION FEES											
42	Regular - Transp Fees from Pupils or Parents (In State)	1400				5,072						
43	Regular - Transp Fees from Other Districts (In State)	1411										
44	Regular - Transp Fees from Other Sources (In State)	1412										
45	Regular - Transp Fees from Co-curricular Activities (In State)	1413										
46	Regular - Transp Fees from Co-curricular Activities (Out of State)	1415										
47	Regular Transp Fees from Other Sources (Out of State)	1416										
48	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421										
49	Summer Sch - Transp. Fees from Other Districts (In State)	1422										
50	Summer Sch - Transp. Fees from Other Sources (In State)	1423										
51	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424										
52	CTE - Transp Fees from Pupils or Parents (In State)	1431										
53	CTE - Transp Fees from Other Districts (In State)	1432										
54	CTE - Transp Fees from Other Sources (In State)	1433										
55	CTE - Transp Fees from Other Sources (Out of State)	1434										
56	Special Ed - Transp Fees from Pupils or Parents (In State)	1441										

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
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		5,072								
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	8,445	1,428	71	17	125	47	1,674	421	350
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		8,445	1,428	71	17	125	47	1,674	421	350
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,734								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	2,734								
75	Total Food Service		2,734								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	20,924								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,668								
82	Student Activity Funds Revenues	1799	7,045								
83	Total District/School Activity Income (without Student Activity Funds)		26,592	0							
84	Total District/School Activity Income (with Student Activity Funds)		33,637								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	22,967								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	22,967								
95	Total Textbook Income		22,967								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960		17,962							
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1989									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	47,454	18,604							

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1												
2												
110	Total Other Revenue from Local Sources		47,454	36,566	0	0	0	0	0	0	0	
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	964,189	393,072	460,981	88,600	198,001	47	36,471	187,293	35,147	
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	971,234	0	0	0	0	0	0	0	0	
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
114	Flow-through Revenue from State Sources	2100										
115	Flow-through Revenue from Federal Sources	2200										
116	Other Flow-Through (Describe & Itemize)	2300										
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0	
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)											
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,461,528	200,000								
121	Reorganization Incentives (Accounts 3005-3021)	3005										
122	General State Aid - Fast Growth District Grant	3030										
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099										
124	Total Unrestricted Grants-In-Aid		3,461,528	200,000	0	0	0	0	0	0	0	
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)											
126	SPECIAL EDUCATION											
127	Special Education - Private Facility Tuition	3100	42,993									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105										
129	Special Education - Personnel	3110										
130	Special Education - Orphanage - Individual	3120	7,441									
131	Special Education - Orphanage - Summer Individual	3130										
132	Special Education - Summer School	3145										
133	Special Education - Other (Describe & Itemize)	3199										
134	Total Special Education		50,434	0	0	0	0	0	0	0	0	
135	CAREER AND TECHNICAL EDUCATION (CTE)											
136	CTE - Technical Education - Tech Prep	3200										
137	CTE - Secondary Program Improvement (CTE)	3220										
138	CTE - WECEP	3225										
139	CTE - Agriculture Education	3235										
140	CTE - Instructor Practicum	3240										
141	CTE - Student Organizations	3270										
142	CTE - Other (Describe & Itemize)	3299										
143	Total Career and Technical Education		0	0	0	0	0	0	0	0	0	
144	BILINGUAL EDUCATION											
145	Bilingual Ed - Downstate - TPI and TBE	3305										
146	Bilingual Education Downstate - Transitional Bilingual Education	3310										
147	Total Bilingual Ed		0	0	0	0	0	0	0	0	0	

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
148	State Free Lunch & Breakfast	3360	1,178								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from CCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				30,863					
155	Transportation - Special Education	3510				42,298					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		73,161	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Tuuant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	126,526								
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	2,396								
171	Total Restricted Grants-In-Aid		180,534	0	0	73,161	0	0	0	0	0
172	Total Receipts from State Sources	3000	3,642,062	200,000	0	73,161	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4008)										
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	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									

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
188	Title V - Rural Education Initiative (RE)	4107	14,389								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		14,389	0			0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	590								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	373								
196	Summer Food Service Program	4225	245,051								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		246,014				0				
201	TITLE I										
202	Title I - Low Income	4300	212,898								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		212,898	0			0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	14,767								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		14,767	0			0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	7,753								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	122,897								
216	Fed - Spec Education - IDEA - Room & Board	4625	98,586								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		229,236	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				
224	Federal - Adult Education										
225	ARRA - General State Aid - Education Stabilization	4810									
226	ARRA - Title I - Low Income	4850									
227	ARRA - Title I - Neglected, Private	4851									
228	ARRA - Title I - Delinquent, Private	4852									
229	ARRA - Title I - School Improvement (Part A)	4853									
230	ARRA - Title I - School Improvement (Section 1003g)	4854									
231	ARRA - IDEA - Part B - Preschool	4855									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title ID - Technology-Formula	4860									
234	ARRA - Title ID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									

The notes are an integral part of these financial statements.

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
2										
242	4869									
243	4870									
244	4871									
245	4872									
246	4873									
247	4874									
248	4875									
249	4876									
250	4877									
251	4878									
252	4879									
253	4880									
254		0	0	0	0	0	0	0	0	0
255										
256										
257										
258										
259										
260										
261		35,461								
262										
263										
264										
265		16,544								
266		6,853								
267		175,001	19,224							
268		951,163	19,224							
269	4000	951,163	19,224							
270		5,557,414	612,296	460,981	161,761	198,001	47	36,471	187,293	35,147
271		5,564,459	612,296	460,981	161,761	198,001	47	36,471	187,293	35,147

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,779,372	565,440	33,885	177,891	31,048				2,587,636	2,520,300
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	102,945	28,629	480	288					132,342	134,663
8	Special Education Programs (Functions 1200-1220)	1200	432,183	86,748		2,823		127,290			648,544	658,158
9	Special Education Programs Pre-K	1225	25,523	6,471							31,994	32,761
10	Remedial and Supplemental Programs K-12	1250	103,986	26,445	18,541	19,647					168,619	164,537
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									0	0
14	Interscholastic Programs	1500	48,144	8,646	3,263	2,327		1,187			63,567	86,411
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700									0	0
18	Bilingual Programs	1800	79,243	15,123		435					94,801	94,017
19	Tuant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Tuant Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									7,151	0
34	Total Instruction¹⁰ (without Student Activity Funds)	1000	2,571,396	737,502	56,169	202,911	31,048	128,477	0	0	3,727,503	3,690,847
35	Total Instruction¹⁰ (with Student Activity Funds)	1000	2,571,396	737,502	56,169	202,911	31,048	135,628	0	0	3,734,654	3,690,847
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110									0	0
39	Guidance Services	2120	144,648	39,420							184,068	182,971
40	Health Services	2130	2,858	8,077	429	10,276	3,118				24,758	21,834
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150	114,242	26,894	140	135		488			141,899	142,253
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
44	Total Support Services - Pupils	2100	261,748	74,391	569	10,411	3,118	488	0	0	350,725	347,058
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			4,941			214			5,155	11,495
47	Educational Media Services	2220	203,117	53,844	107,704	71,028	39,554				475,247	462,344
48	Assessment & Testing	2230			4,042	2,739					6,781	3,900
49	Total Support Services - Instructional Staff	2200	203,117	53,844	116,687	73,767	39,554	214	0	0	487,183	477,639
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	3,600	2	47,765	1,495		3,396			56,258	56,803
52	Executive Administration Services	2320	134,995	39,527	191	308	2,079	2,021			179,121	177,388
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361									0	0
55	Total Support Services - General Administration	2300	138,595	39,529	47,956	1,803	2,079	5,417	0	0	235,379	234,191

The notes are an integral part of these financial statements.

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57 Office of the Principal Services	2410	181,364	76,716		1,834	1,229	845			261,988	263,465
58 Other Support Services - School Admin (Describe & Itemize)	2490									0	
59 Total Support Services - School Administration	2400	181,364	76,716	0	1,834	1,229	845	0	0	261,988	263,465
SUPPORT SERVICES - BUSINESS											
61 Direction of Business Support Services	2510									0	
62 Fiscal Services	2520	44,571	8,076	8,600	1,080					62,327	67,664
63 Operation & Maintenance of Plant Services	2540									0	
64 Pupil Transportation Services	2550									0	
65 Food Services	2560	117,470	3,904	1,333	76,000					198,707	258,006
66 Internal Services	2570			20,548	1,011					21,559	29,000
67 Total Support Services - Business	2500	162,041	11,980	30,481	78,091	0	0	0	0	282,593	354,670
SUPPORT SERVICES - CENTRAL											
69 Direction of Central Support Services	2610									0	
70 Planning, Research, Development, & Evaluation Services	2620									0	
71 Information Services	2630									0	
72 Staff Services	2640									0	
73 Data Processing Services	2660									0	
74 Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75 Other Support Services (Describe & Itemize)	2900			3,624						3,624	4,000
76 Total Support Services	2000	946,865	256,460	195,317	165,906	45,980	6,964	0	0	1,621,492	1,681,023
COMMUNITY SERVICES (ED)	3000				1,850					1,850	1,500
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
79 Payments for Regular Programs	4110									0	
81 Payments for Special Education Programs	4120									0	
82 Payments for Adult/Continuing Education Programs	4130			335,325			59,682			395,007	395,834
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									0	
86 Total Payments to Other Govt Units (In-State)	4100						59,682			395,007	395,834
87 Payments for Regular Programs - Tuition	4210									0	
88 Payments for Special Education Programs - Tuition	4220									0	
89 Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90 Payments for CTE Programs - Tuition	4240									0	
91 Payments for Community College Programs - Tuition	4270									0	
92 Payments for Other Programs - Tuition	4280									0	
93 Other Payments to In-State Govt Units	4290									0	
94 Total Payments to Other Govt Units - Tuition (In-State)	4200									3,038	0
95 Payments for Regular Programs - Transfers	4310									0	
96 Payments for Special Education Programs - Transfers	4320									0	
97 Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98 Payments for CTE Programs - Transfers	4340									0	
99 Payments for Community College Program - Transfers	4370									0	
100 Payments for Other Programs - Transfers	4380									0	
101 Other Payments to In-State Govt Units - Transfers	4390									0	
102 Total Payments to Other Govt Units - Transfers (In-State)	4300									0	0
103 Payments to Other Govt Units (Out-of-State)	4400									0	
104 Total Payments to Other Govt Units	4000			335,325			62,720			398,045	395,834
DEBT SERVICES (ED)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
106 Tax Anticipation Warrants	5110									0	
107 Tax Anticipation Notes	5120									0	

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (enter whole dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
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						179,278			179,278	0
113	Debt Services - Interest on Long-Term Debt	5200						179,278			179,278	0
114	Total Debt Services	5000						179,278			179,278	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,518,261	993,962	590,811	370,667	77,028	977,439	0	0	5,995,319	5,769,204
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,518,261	993,962	590,811	370,667	77,028	384,590	0	0	5,995,319	5,769,204
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(370,754)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(370,860)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000									0	
123	SUPPORT SERVICES - PUPILS	2100									0	
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)										0	
125	SUPPORT SERVICES - BUSINESS	2510									0	
126	Direction of Business Support Services	2530									0	
127	Facilities Acquisition & Construction Services	2540	155,670	10,622	98,080	135,639	31,604				431,615	409,175
128	Operation & Maintenance of Plant Services	2550									0	
129	Pupil Transportation Services	2560									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	155,670	10,622	98,080	135,639	31,604	0	0	0	431,615	409,175
132	Other Support Services (Describe & Itemize)	2900			367						367	500
133	Total Support Services	2000	155,670	10,622	98,447	135,639	31,604	0	0	0	431,982	409,675
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)	4110									0	
137	Payments for Regular Programs	4120									0	
138	Payments for Special Education Programs	4140									0	
139	Payments for CTE Programs	4190									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	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	5110									0	
146	Tax Anticipation Warrants	5120									0	
147	Tax Anticipation Notes	5130									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5140									0	
149	State Aid Anticipation Certificates	5150									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		155,670	10,622	98,447	135,639	31,604	0	0	0	431,982	409,675
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										180,314	

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			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	
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						100,575			100,575	300,000
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						365,000			365,000	350,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,000			1,000	1,500
176	Total Debt Services	5000			0			466,575			466,575	651,500
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			466,575			466,575	651,500
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,984)	
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			312,868	378					313,246	274,623
187	Other Support Services (Describe & Itemize)	2900			10						10	50
188	Total Support Services	2000			312,878	378					313,256	274,673
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100						0			0	
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4000										
200	Total Payments to Other Govt Units	4000						0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (enter whole dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000									0	
213	PROVISION FOR CONTINGENCIES (FR)	6000										
214	Total Disbursements/ Expenditures		0	0	312,878	378	0	0	0	0	313,256	214,673
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(151,495)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		31,130							31,130	32,012
220	Pre-K Programs	1125		8,176							8,176	8,143
221	Special Education Programs (Functions 1200-1220)	1200		43,969							43,969	44,468
222	Special Education Programs - Pre-K	1225		2,309							2,309	2,309
223	Remedial and Supplemental Programs - K-12	1250		1,482							1,482	1,508
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		793							793	1,265
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800		5,726							5,726	5,692
232	Tuants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		93,585							93,585	95,397
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	
237	Guidance Services	2120		2,037							2,037	2,095
238	Health Services	2130		6,628							6,628	6,747
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		1,585							1,585	1,657
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		10,250							10,250	10,499
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220									28,877	30,223
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200									28,877	30,223
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									428	465
250	Executive Administration Services	2320		8,760							8,760	8,736
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		9,188							9,188	9,201
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		13,265							13,265	13,498
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		13,265							13,265	13,498

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	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
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		28,557							28,557	28,557
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		30,704							30,704	25,052
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		21,838							21,838	26,353
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		81,099							81,099	79,962
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	100
276	Total Support Services	2000		142,679							142,679	143,483
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
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									80	
290	Total Debt Services - Interest	5000									80	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			236,264							236,344	238,880
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(38,343)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					446,106				446,106	363,100
299	Other Support Services (Describe & Itemize)	2900				99					99	500
300	Total Support Services	2000		0		99	446,106				446,205	363,600
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000									0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures			0			446,106				446,205	363,600
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(446,158)	
311												

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	70 - WORKING CASH (WC)											
312												
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	8,374								8,374	8,374
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	44,330								44,330	44,330
320	Special Education Programs Pre-K	1225	3,282								3,282	3,282
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction⁴	1000	55,986	0	0	0	0	0	0	0	55,986	55,986
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130	34,123								34,123	37,156
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	34,123	0	0	0	0	0	0	0	34,123	37,156
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220	1,915								1,915	1,915
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	1,915	0	0	0	0	0	0	0	1,915	1,915
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			61,913						61,913	61,913
361	Executive Administration Services	2320	17,159								17,159	17,159
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			3,590						3,590	3,000
365	Total Support Services - General Administration	2300	17,159	0	65,503	0	0	0	0	0	82,662	55,873

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
366	Support Services - School Administration	2400									32,489	32,489
367	Office of the Principal Services	2410	32,489									0
368	Other Support Services - School Administration (Describe & Itemize)	2490										0
369	Total Support Services - School Administration	2400	32,489	0	0	0	0	0	0	0	32,489	32,489
370	Support Services - Business	2500										0
371	Direction of Business Support Services	2510										0
372	Fiscal Services	2520	7,866								7,866	7,866
373	Operation & Maintenance of Plant Services	2540	22,153								22,153	22,153
374	Pupil Transportation Services	2550									0	0
375	Food Services	2560	5,750								5,750	5,750
376	Internal Services	2570									0	0
377	Total Support Services - Business	2500	35,769	0	0	0	0	0	0	0	35,769	35,769
378	Support Services - Central	2600										0
379	Direction of Central Support Services	2610										0
380	Planning, Research, Development & Evaluation Services	2620										0
381	Information Services	2630										0
382	Staff Services	2640										0
383	Data Processing Services	2660										0
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services (Describe & Itemize)	2900			186						186	26,806
386	Total Support Services	2000	121,455	0	65,689	0	0	0	0	0	187,144	190,008
387	COMMUNITY SERVICES (TF)	3000										0
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										0
389	Payments to Other Dist & Govt Units (In-State)											0
390	Payments for Regular Programs	4110										0
391	Payments for Special Education Programs	4120										0
392	Payments for Adult/Continuing Education Programs	4130										0
393	Payments for CTE Programs	4140										0
394	Payments for Community College Programs	4170										0
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
396	Total Payments to Other Dist & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0	0
397	Payments for Regular Programs - Tuition	4210										0
398	Payments for Special Education Programs - Tuition	4220										0
399	Payments for Adult/Continuing Education Programs - Tuition	4230										0
400	Payments for CTE Programs - Tuition	4240										0
401	Payments for Community College Programs - Tuition	4270										0
402	Payments for Other Programs - Tuition	4280										0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290										0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200	0	0	0	0	0	0	0	0	0	0
405	Payments for Regular Programs - Transfers	4310										0
406	Payments for Special Education Programs - Transfers	4320										0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
408	Payments for CTE Programs - Transfers	4340										0
409	Payments for Community College Program - Transfers	4370										0
410	Payments for Other Programs - Transfers	4380										0
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										0
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300	0	0	0	0	0	0	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	0	0	0	0	0	0
415	DEBT SERVICES (TF)	5000										0
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											0
417	Tax Anticipation Warrants	5110										0
418	Corporate Personal Prop. Tax Anticipation Notes	5130										0
419	Other Interest or Short-Term Debt	5150										0
420	Total Debt Services - Interest on Short-Term Debt	5000	0	0	0	0	0	0	0	0	0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
422	Total Disbursements/Expenditures		177,441	0	65,689	0	0	0	0	0	243,130	245,994
423	Excess (Budgetary) Revenues Over Disbursements/Expenditures										(55,837)	

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
425	SUPPORT SERVICES (FP&S)	2000										
426	SUPPORT SERVICES - BUSINESS											
427	Facilities Acquisition & Construction Services	2530					110,880				110,880	110,880
428	Operation & Maintenance of Plant Services	2540									0	0
429	Total Support Services - Business	2500	0	0	0	0	110,880	0	0	0	110,880	110,880
430	Other Support Services (Describe & Itemize)	2900			110						110	300
431	Total Support Services	2000	0	0	110	0	110,880	0	0	0	110,990	111,180
432												
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	0
435	Payments to Special Education Programs	4120									0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
437	Total Payments to Other Govt Units	4000									0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
442	Total Debt Service - Interest on Short-Term Debt	5100									0	0
443	DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5200									0	0
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
445	Total Debt Service	5000									0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	110	0	110,880	0	0	0	110,990	111,180
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(75,843)	

The notes are an integral part of these financial statements.

	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	807,282		807,282	847,769	847,769
5	Operations & Maintenance	260,975		260,975	274,063	274,063
6	Debt Services **	460,910		460,910	479,252	479,252
7	Transportation	83,511		83,511	87,700	87,700
8	Municipal Retirement	86,359		86,359	91,208	91,208
9	Capital Improvements	0		0		0
10	Working Cash	34,797		34,797	36,542	36,542
11	Tort Immunity	186,872		186,872	194,190	194,190
12	Fire Prevention & Safety	34,797		34,797	36,542	36,542
13	Leasing Levy	34,797		34,797	36,542	36,542
14	Special Education	13,918		13,918	14,617	14,617
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	95,559		95,559	100,775	100,775
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	2,099,777	0	2,099,777	2,199,200	2,199,200
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
		Outstanding July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021				
SCHEDULE OF SHORT-TERM DEBT									
1	Description (Enter Whole Dollars)								
2									
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)								
4	Total CPPRT Notes								
5	TAX ANTICIPATION WARRANTS (TAW)								
6	Educational Fund								
7	Operations & Maintenance Fund								
8	Debt Services - Construction								
9	Debt Services - Working Cash								
10	Debt Services - Refunding Bonds								
11	Transportation Fund								
12	Municipal Retirement/Social Security Fund								
13	Fire Prevention & Safety Fund								
14	Other - (Describe & Itemize)								
15	Total TAWs								
16	TAX ANTICIPATION NOTES (TAN)								
17	Educational Fund								
18	Operations & Maintenance Fund								
19	Fire Prevention & Safety Fund								
20	Other - (Describe & Itemize)								
21	Total TANs								
22	TEACHERS' EMPLOYEES' ORDERS (T/EO)								
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)								
24	General State Aid/Evidence-Based Funding/Anticipation Certificates								
25	Total (All Funds)								
26	OTHER SHORT-TERM BORROWING								
27	Total Other Short-Term Borrowing (Describe & Itemize)								
28									
29									

SCHEDULE OF LONG-TERM DEBT										
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Describe 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
30	Capital Lease	09/15/17	119,543	7	30,591				3,170,000	3,123,662
31	General Obligation Refunding Bonds	10/12/17	3,665,000	3	3,535,000			365,000	4,500,000	4,500,000
32	General Obligation Refunding Bonds	09/25/18	4,500,000	3	4,500,000				4,500,000	
33	Capital Lease	05/09/18	42,354	7	13,614				0	
34	Capital Lease	09/15/19	35,460	7	23,677			11,629	12,048	12,048
35	Capital Lease	09/15/20	110,915	7	110,915			36,941	73,974	73,974
36	Capital Lease	03/23/21	39,400	7	39,400				39,400	39,400
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49			8,512,672		8,102,882	150,315	0	457,775	7,795,422	7,749,084
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other Capital Lease									
59	8. Other									
60	9. Other									

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2020									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	186,872	13,918			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	421				
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)				--	0				
10	Sole of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					187,293	13,918	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530		13,918			
15	Tort Immunity Services				80	243,130				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services									0
21	Other Disbursements (Describe & Itemize)				--					
22	Total Disbursements					243,130	13,918	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2021					(55,837)	0	0	0	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730	(55,837)	0	0	0	0
26	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a									
27	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:				Total Claims Payments:	243,130				
28					Total Reserve Remaining:	(55,837)				
29	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
30	Expenditures:									
31	Workers' Compensation Act and/or Workers' Occupational Disease Act					26,706				
32	Unemployment Insurance Act					0				
33	Insurance (Regular or Self-Insurance)					35,207				
34	Risk Management and Claims Service					0				
35	Judgments/Settlements					0				
36	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					181,217				
37	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
38	Legal Services					0				
39	Principal and Interest on Tort Bonds					0				
40	Other - Explain on Itemization 40 tab					0				
41	Total					0				
42	C31 (Total Expenditures) minus (C36 through C45) must equal 0					0				OK
43	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
44	55 ILCS 5/5-1006.7									

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

A	B	C	D	E	F	G	H	I	J	K	L
CARES, CRRSA, and ARP SCHEDULE - FY 2021											
Please read schedule instructions before completing.											
Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?			X	Yes							
If the answer to the above question is "YES", this schedule must be completed.			No								
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.											
1	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
2	4998	122,368	9,693								132,061
3	4998										0
4	4998										0
5	4998										0
6	4998										0
7	Total Revenue Section A	122,368	9,693		0	0	0			0	132,061
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.											
17	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
18	4998	52,633	9,531								62,164
19	Link in cell	963									963
20	4998										0
21	4998										0
22	4998										0
23	4998										0
24	4998										0
25	4998										0
26	4998										0
27	4998										0
28	Total Revenue Section B	53,596	9,531		0	0	0			0	63,127
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
29	4998	175,001	19,224								194,225
30	4998	175,001	19,224								194,225
31		0	0								0
32		OK	OK								OK
33		OK	OK								OK
34		OK	OK								OK

SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:
https://www.isbe.net/Documents/CARES_CRRSA_ARP_Schedule_Instructions.pdf

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

A	B	C	D	E	F	G	H	I	J	K	L
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.											
35	Expenditure Section A:										
36	ESSER I EXPENDITURES										
37	FUNCTION										
38	1. List the total expenditures for the Functions 1000 and 2000 below										
39	INSTRUCTION Total Expenditures	1000									
40	SUPPORT SERVICES Total Expenditures	2000									
41	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
42	Facilities Acquisition and Construction Services (Total)	2530									
43	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
44	FOOD SERVICES (Total)	2560									
45	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
46	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
47	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
48	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology									
49	Expenditure Section B:										
50	CARES ACT -Nutrition Funding EXPENDITURES										
51	FUNCTION										
52	1. List the total expenditures for the Functions 1000 and 2000 below										
53	INSTRUCTION Total Expenditures	1000									
54	SUPPORT SERVICES Total Expenditures	2000									
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
56	Facilities Acquisition and Construction Services (Total)	2530									
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
58	FOOD SERVICES (Total)	2560									
59	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology									
63	Expenditure Section C:										
64	ESSER II EXPENDITURES										
65	FUNCTION										
66	1. List the total expenditures for the Functions 1000 and 2000 below										
67	INSTRUCTION Total Expenditures	1000									
68	SUPPORT SERVICES Total Expenditures	2000									
69	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
70	Facilities Acquisition and Construction Services (Total)	2530									
71	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
72	FOOD SERVICES (Total)	2560									
73	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
74	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
75	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
76	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology									

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

	A	B	C	D	E	F	G	H	I	J	K	L
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
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					54,729					54,729
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	54,729	0			0		54,729
127												
128	Expenditure Section F:											
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
130												
131												
132												
133	INSTRUCTION	1000					113,259	17,982	0	0		150,832
134	SUPPORT SERVICES	2000					9,783	1,889	0	0		13,169
135												
136	TOTAL EXPENDITURES											172,001
137	Expenditure Section G:											
138	TOTAL TECHNOLOGY											
139	EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
140												
141												
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			21,336	128,483	18,000			0		167,819

A	B	C	D	E	F	G	H	I	J	K	L	
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
1	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life in Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
2	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	197,845			197,845						197,845
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	25,442,084	578,986		26,021,070	50	5,177,131	484,768		5,661,899	20,359,171
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	40,759			40,759	20	17,502	1,552		19,054	21,705
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,195,444	86,632		1,282,076	10	559,979	127,569		687,548	594,528
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0						0
16	Total Capital Assets	200	26,876,132	665,618	0	27,541,750		5,754,612	613,889	0	6,368,501	21,173,249
17	Non-Capitalized Equipment	700				0						
18	Allowable Depreciation								613,889			

	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			\$ 5,928,168		
9	O&M	Expenditures 16-24, L155	Total Expenditures			431,982		
10	DS	Expenditures 16-24, L178	Total Expenditures			466,575		
11	TR	Expenditures 16-24, L214	Total Expenditures			313,256		
12	MR/SS	Expenditures 16-24, L299	Total Expenditures			236,344		
13	TORT	Expenditures 16-24, L429	Total Expenditures			243,130		
14								
14			Total Expenditures			\$ 7,619,455		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)			\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
22	TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			132,342		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			31,994		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			0		
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 Progs - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			1,850		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			398,045		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			77,028		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			31,604		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			365,000		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			8,176		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			2,309		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services			0		
73	MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L325, Col K - (G+)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L327, Col K - (G+)	1225 Special Education Programs Pre-K			3,282		
76	Tort	Expenditures 16-24, L329, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L330, Col K - (G+)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L333, Col K - (G+)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
92	Tort	Expenditures 16-24, L394, Col K - (G+)	3000 Community Services			0		
93	Tort	Expenditures 16-24, L421, Col K	4000 Total Payments to Other Govt Units			0		
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0		

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$	<u>1,051,630</u>
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				<u>6,567,825</u>
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				<u>563.30</u>
99			Estimated OEPP (Line 97 divided by Line 98)			\$	<u>11,659.55</u>
TOT							

	A	B	C	D	E	F	(H)
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
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)	\$	5,072	
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		2,734	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		26,592	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		22,967	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		50,434	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		1,178	
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		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		73,161	
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		2,396	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		14,389	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		246,014	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		212,898	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		14,767	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		122,897	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		98,586	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		35,461	
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		16,544	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		6,853	
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)		194,225	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		(132,061)	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		223,652	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		31,180	
194							
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,269,939	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		5,297,886	
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		613,889	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		5,911,775	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		563.30	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		10,494.90	
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.						
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.						
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary						

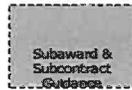
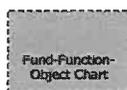
Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly. This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. The contract must be coded to one of the combinations listed on the icon below called "Fund-Function-Object Chart"
2. The contract must meet the qualifications on the icons below: the "Indirect Cost Plan" (Page 12 & 13 - Sub-agreement for Services) and the "Subaward & Subcontract Guidance"
3. Only list contracts that were paid over \$25,000 for the fiscal year.

1 Double click icon to the right for a list of Fund-Function-Objects to use below



2 Double click icons to the left for the qualifications of Sub-agreement for Services

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2023.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
Trans - Support Services - Pupil Transportation Services	40-2550-300	Johannes Bus Service	304,709	25,000	279,709
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			304,709		279,709

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
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)			30,031			
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17							
18							
19	Instruction	Function	Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Direct Costs	Direct Costs
20	Support Services:	1000		3,846,026			3,846,026
21	Pupil	2100		391,980			391,980
22	Instructional Staff	2200		478,421			478,421
23	General Admin.	2300		325,150			325,150
24	School Admin	2400		306,513			306,513
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0		0	0
27	Fiscal Services	2520	98,750	0	98,750	0	0
28	Oper. & Maint. Plant Services	2540		452,868	452,868		0
29	Pupil Transportation	2550		313,246		313,246	313,246
30	Food Services	2560		226,295		226,295	226,295
31	Internal Services	2570	21,559	0	21,559	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	0
34	Plan, Rsrch, Dvlp. Eval. Srv.	2620		0		0	0
35	Information Services	2630		0		0	0
36	Staff Services	2640	0	0		0	0
37	Data Processing Services	2660	0	0		0	0
38	Other:						
39	Community Services	2900		4,187		4,187	4,187
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)	3000		1,850		1,850	1,850
41	Total		120,309	6,066,827	573,177	(279,709)	5,613,959
42			Restricted Rate			Unrestricted Rate	
43			Total Indirect Costs:	120,309		Total Indirect Costs:	573,177
44			Total Direct Costs:	6,066,827		Total Direct Costs:	5,613,959
45				= 1.98%			= 10.21%
46							

A	B	C	D	E	F	G	H	I	J	K
REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2021										
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. SPRING VALLEY ELEMENTARY CCSD 28-006-0990-04										
1										
2										
3										
4										
5	Check box if this schedule is not applicable..... <input type="checkbox"/>									
6	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget <input type="checkbox"/>									
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
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ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

School District Name: SPRING VALLEY ELEMENTARY CCSD NO. 99
 RCDT Number: 28-006-0990-04

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

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	179,121		17,159	196,280	181,577		18,012	199,589
2. Special Area Administration Services	2330	0		0	0	0			0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0		0	0				0
5. Internal Services	2570	21,559		0	21,559	22,500			22,500
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		200,680		17,159	217,839	204,077		18,012	222,089
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									2%

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 10, Line 81, Education Fund - Yearbooks & Caps and Gowns
 2. Page 11, Line 109, Education Fund - Project Lead the way Grant, Student Locks, Band & Recorder Fees, & Misc
 3. Page 11, Line 109, O&M Fund - Erate Reimb, Insur Reimb, & Misc Rev
 4. Page 12, Line 154, Transportation Fund - Vocational Ed Reimb
 5. Page 12, Line 170, Education Fund - Library Grant
 6. Page 16, Line 75, Education Fund - Investment Fees
 7. Page 17, Line 132, O&M Fund - Investment Fees
 8. Page 18, Line 175, Debt Service Fund - Service Charge on Bonds
 9. Page 18, Line 187, Transportation Fund - Investment Fees
 10. Page 20, Line 289, IMRF - Investment Fees
 11. Page 21, Line 299, Capital Projects - Investment Fees
 12. page 23, Line 385, Tort Fund - Investment Fees
 12. page 24, Line 431, Fire Prevention & Safety Fund - Investment Fees
- Long-Term Debt Schedule will not equal amounts on the debt service fund as this also includes capital leases that are being paid down by the Education Fund.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1 - Summary of Significant Accounting Policies

A. General

Spring Valley Elementary CCSD No. 99, Spring Valley, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

For the year ended June 30, 2021, the District's accounting and financial reporting policies conform to the cash basis of accounting as prescribed by the Illinois State Board of Education.

B. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility. The entity is a consolidated elementary school district located in Bureau County, Illinois.

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

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

C. Basis of Presentation – Fund Accounting

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1 - **Summary of Significant Accounting Policies (Continued)**

C. **Basis of Presentation – Fund Accounting (Continued)**

Government Fund Types

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

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education and Leasing are included in this fund.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Operation and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for the financial resources held by the District to be used for temporary interfund loans to other funds. The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgement purposes. The Capital Projects and Fire Prevention and Safety Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The District has no Fiduciary Funds at June 30, 2021.

In prior years, Agency Funds included Student Activity Funds. These funds are now included as part of the Educational Fund as of the year-ended June 30, 2021. They are no longer considered Fiduciary Funds.

D. **Government Funds – Measurement Focus**

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1 - **Summary of Significant Accounting Policies (Continued)**

D. Government Funds – Measurement Focus (Continued)

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

E. General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District has adopted a capitalization threshold policy for capital assets by asset class or type. The threshold amounts are included in the table below.

No depreciation has been provided on fixed assets in the bound financial statements. The Illinois State Board of Education’s Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$613,889, which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$6,368,501. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

Depreciation on all assets that exceed the threshold levels is provided on the straight-line basis over the following estimated useful lives:

<u>Category</u>	<u>Threshold</u>	<u>Life (Years)</u>
Buildings and Improvements	\$ 2,000	10 to 50
Equipment	\$ 1,000	5 to 10
Furniture and Fixtures	\$ 1,000	5 to 20
Transportation Equipment	\$ 5,000	5

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1 - **Summary of Significant Accounting Policies (Continued)**

F. Basis of Accounting

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

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

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

G. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the cash basis of accounting, which is compared to actual cash basis results in Schedule 1. The cash basis is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. These details are reported in Schedule 1 along with conversion to the accrual basis. The original budget was passed on September 16, 2020, and was not amended.

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

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1 - **Summary of Significant Accounting Policies (Continued)**

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit (savings accounts). Cash equivalents include amounts in time deposits, and other investments, with original maturities of less than 90 days.

I. Investments

Investments are stated at market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

J. Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below a definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1 - **Summary of Significant Accounting Policies (Continued)**

J. Fund Balance Reporting (Continued)

B. Restricted Fund Balance (Continued)

2. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2021, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2021, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

4. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2021, expenditures disbursed exceeded revenue received and the prior year restricted fund balance from the leasing levy, resulting in no restricted fund balance.

5. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures, disbursed for this purpose, resulting in a restricted fund balance of \$9,358. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The School Board commits fund balances by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balances also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2021, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2021 amounted to approximately \$415,000. This amount is shown as Unreserved in the Educational Fund.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

J. Fund Balance Reporting (Continued)

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2021, the District has no assigned fund balances.

E. Regulatory – Fund Balance Definitions

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

F. Reconciliation of Fund Balance Reporting

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

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Nonspend.</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassign.</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	-	-	415,000	-	1,894,802	-	2,309,802
Operations & Maintenance	-	604,329	-	-	-	-	604,329
Debt Service	-	46,338	-	-	-	-	46,338
Transportation	-	-	-	-	(71,368)	-	(71,368)
Municipal Retirement	-	35,412	-	-	-	9,358	26,054
Working Cash	-	-	-	-	441,266	-	441,266
Tort Liability	-	99,284	-	-	-	-	99,284
Fire Prevention and Safety	-	146,520	-	-	-	-	146,520

K. 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.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the levy in December of 2019. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

	2019 LIMIT	2019 LEVY
Education	1.1600	1.1600
Liability Insurance	As Needed	0.2685
Special Education	0.0200	0.0200
Operation/Maintenance	0.3750	0.3750
Transportation	0.1200	0.1200
Municipal Retirement	As Needed	0.1241
Social Security/Medicare	As Needed	0.1373
Working Cash	0.0500	0.0500
Bonds	As Needed	0.6623
Lease	0.0500	0.0500
Fire Prevention	0.0500	0.0500
Total		3.0172

The following dates apply to property tax levies for 2019 collected in fiscal 2021:

Lien date: January 1, 2019
 Levy date: December of 2019
 Due dates: Approximately July 1 and September 1, 2020
 Collection dates: Within 30 days of collection

Property tax in the following amounts have been levied and collected:

Tax Year	Fiscal Year Rec'd	Taxed Assessment	Levy Rate	Extension	Collected	Variance
2019	2021	\$ 70,298,333	3.0172	\$ 2,121,048	\$ 2,099,777	\$ (21,271)

Note 3 - Common Bank Account

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 4 - **Cash and Investments**

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

A. **Investments and Deposits**

The District invests in certificates of deposits and other fixed income securities at Hometown National Bank, LaSalle, IL. All amounts are valued at fair market value on the financial statements.

Certificates of Deposit have a fair market value of \$631,364 at June 30, 2021 and the Fixed Income Securities have a fair market value of \$1,964,988 at June 30, 2021. These are all Type 1 Investments.

At June 30, 2021, the District had cash account balances with a carrying value of \$1,051,254, and with a combined bank balance of \$1,115,577. Cash accounts are held at Spring Valley City Bank, Spring Valley, IL.

The deposits at Spring Valley City Bank and Hometown National Bank are insured to \$250,000 by the F.D.I.C at each bank. All District deposits are fully secured. \$500,000 are type #1 deposits. The remaining \$3,211,929 of deposits and investments at the institutions are considered type #2 with securities pledged by the bank.

Type 1 – Fully insured by FDIC

Type 2 – Secured by securities pledged to District but in the bank's name

Type 3 – Uninsured

The major divergence between book and bank balances consisted of outstanding checks and deposits in transit at June 30, 2021.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 5 - Changes in Capital Assets (General Fixed Assets)

Capital Assets at Cost	Balance 6/30/20	Additions	Deletions	Balance 6/30/21
Non-Depreciable:				
Land	\$ 197,845	\$ -	\$ -	\$ 197,845
Depreciable:				
Buildings and Improvements	25,442,084	578,986	-	26,021,070
Other Improvements	40,759	-	-	40,759
Equipment	1,195,444	86,632	-	1,282,076
Total Capital Assets	\$ 26,876,132	\$ 665,618	\$ -	\$ 27,541,750

Increases to fixed assets include fire life safety building improvements, \$578,986; technology and COVID health equipment, \$86,632.

Accumulated Depreciation	Balance 6/30/20	Additions	Deletions	Balance 6/30/21
Buildings and Improvements	\$ 5,177,131	\$ 484,768	\$ -	\$ 5,661,899
Other Improvements	17,502	1,552	-	19,054
Equipment	559,979	127,569	-	687,548
Total Accumulated Depr.	\$ 5,754,612	\$ 613,889	\$ -	\$ 6,368,501

Note 6 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2021, was \$414,341 (\$291,557 for TRS and \$122,784 for IMRF). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 6 - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 6 - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions 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 \$2,538,617 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were calculated to be \$18,789 and was paid toward this obligation in the current fiscal year.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2019.

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

For the year ended June 30, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$114,809 were paid from federal and special trust funds that required employer contributions of \$11,952, which were paid in the current fiscal year.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 6 - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

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

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

Pension Expense

For the year ended June 30, 2021, the employer recognized TRS pension expense of \$291,557 on a cash basis under this plan.

Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued *TRS Comprehensive Annual Financial Report*.

B. Illinois Municipal Retirement Fund - Pension Plan

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 6 - **Retirement Fund Commitments (Continued)**

B. Illinois Municipal Retirement Fund - Pension Plan

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms – As of December 31, 2020, the following employees were covered by the benefit terms:

Number of	<u>Membership</u>
- Retirees and Beneficiaries	47
- Inactive, Non-Retired Members	28
- Active Members	<u>33</u>
Total	108

Contributions – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar year 2020 was 13.04% and for 2021 was 10.15%. The total employer contribution paid for calendar 2020 was \$123,996. The actual contributions paid during the fiscal year ended June 30, 2021 were \$122,784. 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 IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 7 - Other Post-Employment Benefits

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

A. Teacher Health Insurance Security Fund

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

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

On behalf contributions to THIS Fund – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were \$40,170, and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the District paid \$29,804, to the THIS Fund, which was 100 percent of the required contribution.

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-Report/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 7 - **Other Post-Employment Benefits (Continued)**

B. Post-Retirement Health Care Plan

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

Plan Description

The district administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not have a trust fund and therefore does not issue a separate publicly available financial report.

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. With regard to retirees, there is an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

C. Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement system or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement fund are covered under Social Security. The District paid \$113,479, the total required contribution for the current fiscal year.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 8 - Long-Term Debt

Bonds Payable

Bond Issue 1: A General Obligation School Refunding Bond, Series 2017 dated October 12, 2017, \$3,665,000 authorized and issued at a rate of 3.0% provides for serial retirement beginning December 1, 2017. Interest is payable semiannually on June 1 and December 1.

Bond Issue 2: A General Obligation School Bond, Series 2018 dated September 25, 2018, \$4,500,000 authorized and issued at rates of 3.15% to 4.50% provides for retirement of principal beginning December 1, 2027. Interest is payable semiannually on June 1 and December 1.

Bond Principal is paid out of the debt service fund and interest is paid out of the debt service fund and the Educational Fund. The following is a summary of the bond transactions of the School District for the year ended June 30, 2021.

Long-Term Debt Payable at July 1, 2020		\$ 8,035,000
Bonds Issued		-
Bonds Retired		(365,000)
Long-Term Debt Payable at June 30, 2021		\$ 7,670,000

Long-term debt is payable on bonds in future years as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 390,000	\$ 268,528
2023	415,000	256,453
2024	440,000	243,628
2025	470,000	229,978
2026	500,000	215,428
2027-2031	2,195,000	840,525
2032-2036	2,240,000	427,359
2037-2038	1,020,000	41,200
	\$ 7,670,000	\$ 2,523,099

Other Long-Term Debt

Other Long-Term Debt consists of capital leases of technology equipment for the School District. Remaining capital leases include:

- An issuance on September 15, 2019 with an original principal amount of \$35,460 and an interest rate of 3.53%. The Lease will mature on September 15, 2021.
- An issuance on September 15, 2020 with an original principal amount of \$110,915 and an interest rate of 2.71%. The Lease will mature on September 15, 2022.
- An issuance on March 23, 2021 with an original principal amount of \$39,400 and an interest rate of 2.71%. The Lease will mature on September 15, 2024.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 8 - **Long-Term Debt (Continued)**

The following is a summary of other long-term debt of the School District for the year ended June 30, 2021:

Capital Leases Payable at July 1, 2020	\$ 67,882
Debt Issues	150,315
Debt Retired	<u>(92,775)</u>
Capital Leases Payable at June 30, 2021	<u>\$ 125,422</u>

The Long-term debt is payable on capital leases in future years as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 58,402	\$ 2,986
2023	47,067	1,841
2024	9,842	548
2025	<u>10,111</u>	<u>279</u>
	<u>\$ 125,422</u>	<u>\$ 5,654</u>

Note 9 - **Expenditures in Excess of Budget**

During the year ended June 30, 2021, expenditures exceeded appropriated amounts in the Education, O&M, Transportation, and Capital Projects Funds. Expenditures in excess of appropriations are a violation of state statutes.

Note 10 - **Deficit Fund Balance**

There was a deficit fund balance in the Transportation Fund as of June 30, 2021. This was due to the late receipt of payments from the State for transportation programs.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 11 - Insurance and Risk Management

The District elected to become self-insured for unemployment insurance in a prior year. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, there were no payments required.

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the government, and the policies in place to reduce the risk:

- (i) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The government policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is moderately low.
- (ii) Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments. Since the government's investments are all cash or cash equivalents, this risk is minimal. The District has long-term debt that accrues at fixed interest rates, so this risk would be considered minimal.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the government's investment in a single issuer. The government does not invest in entities; its investments are strictly money market and certificates of deposit. This risk is minimal.
- (iv) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The government has comprehensive insurance coverage to minimize this risk.
- (v) Risks of claims and judgments is the risk that the assets of the government may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate.

Note 12 - Contingencies

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 13 - Commitments

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2021, the total amount of unpaid teachers' contracts for services performed during the year ended June 30, 2021, is estimated to be \$415,000.

Vacation Pay - Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2021, the estimated unused vacation pay liability is \$0.

Sick Pay - Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. At June 30, 2021, the estimated unused sick pay liability is \$0.

Termination Benefits – The District is liable for termination benefits due to retiring employees. As of June 30, 2021, the estimated termination benefit due in future years is \$0.

Other Post Retirement Benefits – The District has not determined the unfunded liability due to Other Post Retirement Benefits as required.

Note 14 - Legal Debt Margin

Assessed Valuation (EAV)	\$ 78,083,498
Statutory Debt Limitation (6.9% of 2020 Assesed Valuation)	5,387,761
Less: Current Indebtedness	<u>(7,670,000)</u>
Legal Debt Margin	<u>\$ (2,282,239)</u>

Although the School District exceeded their debt limitation, they did so while relying on legal counsel and on Illinois Compiled Statutes (ILCS) Section 105 5/19-8 which states, "Any school district or non-high school district operating under general law or special charter having a population of \$500,000 or less is authorized to issue bonds for the purpose of paying orders issued for the wages of teachers, for the payment of claims against any such district, or providing funds to effect liquidation or defeasance of the obligations of a Financial Oversight Panel pursuant to the provisions of Section 1H-115 of this Code. Such bonds may be issued in an amount, including existing indebtedness, in excess of any statutory limitations as to debt."

Note 15 - On-behalf Payments

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$2,578,787; \$2,538,617 for TRS and \$40,170 for THIS.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 16 - Energy Costs

Energy costs for the District during the fiscal year were: natural gas, \$10,413; and electricity, \$81,786.

Note 17 - Interfund Transfers

The Working Cash Fund abated \$60,000 to the Transportation Fund and \$20,000 to the IMRF Fund during the fiscal year ended June 30, 2021 to help finance operations. In addition, the O&M Fund transferred \$56,910 to close out the Capital Projects Fund during the year.

Note 18 - Joint Agreements

The District is a member of BMP Tri-County Special Education Cooperative located at 400 N. Galena St., Tiskilwa, IL 61368 and Whiteside Area Career Center at 1608 5th Avenue, Sterling, IL 61081. The District is also a member of, and serves as administrative district for Bureau County Cooperative Alternative School and Behavior Disorder Program. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information about the joint agreements can be obtained by contacting them at the addresses above.

Note 19 - Members of the Board of Education

	<u>Term Expires</u>
President	Ted Urbanski2025
Vice-President	Lindsay Ferrari2025
Secretary	Tina Pienta2023
Board Members:	
James Faletti	2025
Trisha Harrison	2023
Scott Coutts.....	2023
Superintendent.....	James Hermes
Treasurer.....	Lucy Frasco

**SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT NO. 99
ILLINOIS MUNICIPAL RETIREMENT FUND**

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Calendar Year Ending December 31,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 95,882	\$ 100,301	\$ 82,727	\$ 87,238	\$ 91,066	\$ 91,409	\$ 95,255
Interest on the Total Pension Liability	353,561	346,879	332,493	328,164	320,235	312,488	290,880
Benefit Changes	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	70,359	(22,058)	104,554	75,419	(11,984)	(17,424)	(19,505)
Assumption Changes	(46,475)	-	125,679	(144,172)	(9,788)	(4,955)	195,179
Benefit Payments and Refunds	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
Net Change in Total Pension Liability	\$ 126,504	\$ 110,449	\$ 354,228	\$ 64,530	\$ 85,033	\$ 119,272	\$ 313,963
Total Pension Liability - Beginning	5,002,168	4,891,719	4,537,491	4,472,961	4,387,928	4,268,656	3,954,693
Total Pension Liability - Ending (a)	\$ 5,128,672	\$ 5,002,168	\$ 4,891,719	\$ 4,537,491	\$ 4,472,961	\$ 4,387,928	\$ 4,268,656
Plan Fiduciary Net Position							
Employer Contributions	\$ 123,996	\$ 87,524	\$ 99,452	\$ 89,702	\$ 99,767	\$ 96,403	\$ 98,647
Employee Contributions	42,801	42,260	40,392	37,170	36,709	37,468	36,747
Pension Plan Net Investment Income	687,569	796,957	(283,186)	723,206	257,807	18,908	226,293
Benefit Payments and Refunds	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
Other	40,954	11,242	98,753	(81,672)	(13,152)	79,130	(34,057)
Net Change in Plan Fiduciary Net Position	548,497	623,310	(335,814)	486,287	76,635	(30,337)	79,784
Plan Fiduciary Net Position - Beginning	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736	3,765,952
Plan Fiduciary Net Position - Ending (b)	5,214,314	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736
Net Pension Liability / (Asset) - Ending (a)-(b)	(85,642)	336,351	849,212	159,170	580,927	572,529	422,920
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	101.67%	93.28%	82.64%	96.49%	87.01%	86.95%	90.09%
Covered Valuation Payroll	\$ 951,139	\$ 939,104	\$ 897,589	\$ 825,995	\$ 815,751	\$ 832,630	\$ 779,208
Net Pension Liability as a Percentage of Covered Valuation Payroll	-9.00%	35.82%	94.61%	19.27%	71.21%	68.76%	54.28%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 94,128	\$ 98,647	\$ (4,519)	\$ 779,208	12.66%
2015	96,668	96,403	265	832,630	11.58%
2016	99,766	99,767	(1)	815,751	12.23%
2017	89,703	89,702	1	825,995	10.86%
2018	99,453	99,452	1	897,589	11.08%
2019	87,524	87,524	-	939,104	9.32%
2020	105,006	123,996	(18,990)	951,139	13.04%

*Estimated based on contribution rate of 11.04% and covered valuation payroll of \$951,139.

Methods and Assumptions Used to Determine 2020 Contribution Rates: Actuarial Cost Method is Aggregate entry age normal. Amortization method is level percentage of payroll, closed. Remaining Amortization Period taxing 23-year closed period. Asset Valuation Method is 5-year smoothed market; 20% corridor. Wage growth is 3.25%. Price Inflation is 2.50%. Salary increases are 3.35% - 14.25%, including inflation. Investment Rate of Return is 7.25%. Retirement Age is Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. Mortality is based on specific mortality table was used with fully generational projection scale MP-2017 (base year 2015) with specific rates developed for non-disabled retirees, disabled retirees, and active members. The IMRF specific rates were developed from the RP-2014 Blue Collar Annuitant Mortality Table (non-disabled retirees), RP-2014 Disabled Retirees Mortality Table, and RP-2014 Employee Mortality Table (active members). Other Information: There were no benefit changes during the year.

Notes to Schedule: These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years or which information is available.

**SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT No. 199**
Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois

	FY20*
Employer's proportion of the net pension liability	0.0003529875%
Employer's proportionate share of the net pension liability	\$ 304,329
State's proportionate share of the net pension liability associated with the employer	23,836,634
Total	\$ 24,140,963
Employer's covered-employee payroll	\$ 3,239,520
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	9.4%
Plan fiduciary net position as a percentage of the total pension liability	37.8%

**The amounts presented were determined as of the prior fiscal-year end.*

Schedule of Employer Contributions
Teachers' Retirement System of the State of Illinois

	FY20
Statutorily-required contribution	\$ 291,557
Contributions in relation to the statutorily-required contribution	290,727
Contribution deficiency (excess)	830.00
Employer's covered-employee payroll	3,239,520
Contributions as a percentage of covered-employee payroll	9.0%

Notes to Other Supplementary Information

Changes of assumptions - For the 2020 measurement years, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit and were consistent in 2020. These actuarial assumptions were based on an experience study dated September 18, 2018.

Note: Prior year amounts were not available at the time of this report.

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2021 AND 2020

	Current Year		2020
	Budget	Actual	Actual
Revenues:			
Property Tax	\$ 2,121,049	\$ 2,099,777	\$ 2,069,817
Replacement Tax	100,000	110,061	86,771
Interest	120,000	12,578	114,432
TIF District Revenue	20,000	17,962	17,021
Fees, Lunches, Texts, Other	168,180	130,468	202,290
State Aid and Grants	4,013,877	3,915,223	4,029,500
Federal Aid	897,560	970,387	462,249
Total Revenues	<u>\$ 7,440,666</u>	<u>\$ 7,256,456</u>	<u>\$ 6,982,080</u>
Instruction	\$ 3,690,847	\$ 3,734,654	\$ 3,531,419
Student Support Service	859,197	864,941	788,252
Food Service	258,006	198,707	211,005
Administration, Board, and Fiscal	565,320	559,694	612,844
Payments to Other Districts	395,834	398,045	165,503
Debt Service	-	179,278	-
Education Fund Expenditures	<u>\$ 5,769,204</u>	<u>\$ 5,935,319</u>	<u>\$ 5,309,023</u>
Building Fund Expenditures	\$ 409,675	\$ 431,982	\$ 453,813
Transportation Fund Expenditures	\$ 274,673	\$ 313,256	\$ 261,168
IMRF/Soc. Sec. Fund Expenditures	\$ 238,880	\$ 236,344	\$ 208,826
Fire/Life Safety/Site Construction Exp	\$ 111,180	\$ 110,990	\$ 232
Tort Immunity Expenditures	\$ 245,994	\$ 243,130	\$ 141,329
Operating Expenditures	<u>\$ 7,049,606</u>	<u>\$ 7,271,021</u>	<u>\$ 6,374,391</u>
Operating "Profit or (Loss)"	\$ 391,060	\$ (14,565)	\$ 607,689
Capital Projects Expenditures	\$ 363,600	\$ 446,205	\$ 3,288,067
Total Debt Payments	<u>\$ 651,500</u>	<u>\$ 466,575</u>	<u>\$ 690,413</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (624,040)</u>	<u>\$ (927,345)</u>	<u>\$ (3,370,791)</u>

Schedule 4

**PRINCETON ELEMENTARY SCHOOL DISTRICT #15
COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,
TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE
For Fiscal Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Operating Expense Per Pupil (as determined by ISBE formulas)	\$ 11,660	\$ 10,273
Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 10,495	\$ 9,667
Average Daily Attendance	563.3	600.2

**Spring Valley CCSD #99
Cash Flow 2021 - 2022**

	Education	O & M	Debt Svcs	Transport	IMRF/SS	Captl Prjcts	Working Csh	Tort	Fire Pre & Saf
Final FY21 & FY22 Orig	\$ 2,389,357	\$ 618,697	\$ 46,824	\$ (37,653)	\$ (5,690)	\$ -	\$ 441,267	100,520	\$ 146,518
Beginning Balance									
Revenue	118,771	22,817	7	27,020	1	0	512	121	47
Expenses	490,394	36,383	0	0	15,532	0	0	61,876	3
Change	-371,623	-13,566	7	27,020	-15,531	0	512	-61,755	44
AUGUST									
Beginning Balance	\$ 2,017,734	\$ 605,131	\$ 46,831	\$ (10,633)	\$ (21,221)	\$ -	\$ 441,779	38,765	\$ 146,562
Revenue	1,039,104	165,930	285,121	55,191	114,197	0	21,687	115,532	21,736
Expenses	453,722	65,530	0	0	16,290	0	0	5,471	15
Change	585,382	100,400	285,121	55,191	97,907	0	21,687	110,061	21,721
SEPTEMBER									
Beginning Balance	\$ 2,603,116	\$ 705,531	\$ 331,952	\$ 44,558	\$ 76,686	\$ -	\$ 463,466	148,826	\$ 168,283
Revenue	395,588	-107	-118	192	-25	0	-166	-55	-60
Expenses	482,846	37,510	0	17,260	16,860	0	0	19,107	21
Change	-87,258	-37,617	-118	-17,068	-16,885	0	-166	-19,162	-81
OCTOBER									
Beginning Balance	\$ 2,515,858	\$ 667,914	\$ 331,834	\$ 27,490	\$ 59,801	\$ -	\$ 463,300	129,664	\$ 168,202
Revenue									
Expenses									
Change									
NOVEMBER									
Beginning Balance									
Revenue									
Expenses									
Change									
DECEMBER									
Beginning Balance									
Revenue									
Expenses									
Change									
JANUARY									
Beginning Balance									
Revenue									
Expenses									
Change									
FEBRUARY									
Beginning Balance									
Revenue									
Expenses									
Change									
MARCH									
Beginning Balance									
Revenue									
Expenses									
Change									
APRIL									
Beginning Balance									
Revenue									
Expenses									
Change									
MAY									
Beginning Balance									
Revenue									
Expenses									
Change									
JUNE									
Beginning Balance									
Revenue									
Expenses									
Change									
Final FY22									
Current Balance all Funds:	\$		4,364,063						

October FY22 SV 99 Budget Watch

Revenue Highlights:

Budget Projection for FY22 \$7,744,446

Revenues: \$395,248

30.06% Received Revenues

FEES & TAXES

- Local taxes = 60.0% of \$2,199,199 (from all 8 Funds)
- Evidence Based Funding = 19% of budgeted amount (\$3,588,661 expected)
- Registration = 92% of \$25,000
- Tech Fees = 74% of \$20,000
- TIF = 0% of \$20,000
- Corporate Personal Property Tax = 20% of \$125,792
- Investments = 11% of \$15,000

GRANTS

- ECE = 63% of Ed. Fund - State/Federal portion of \$138,660
- ECE = 0% of IMRF/SS portion of \$7,854
- Title II Class Size = 13% of Federal portion of \$18,296
- Title I = 37% of Federal portion of \$161,493

SPECIAL EDUCATION

- Special Ed Private Facility = 21% of State/Federal portion of \$50,000

TRANSPORTATION

- Bus fees = 87% of \$10,000
- Regular prorated Transportation = 29% of State/Fed portion of \$35,000
- Special Ed Transportation = 26% of State/Federal portion of \$45,000
- Local taxes Transportation = 60% of \$87,700
- ECE = 0% – Transportation portion \$52,012

Expenditure Highlights:

Budget Projection for FY22 \$7,744,446

Expenditures: \$573,604

25% Expended

- Teacher substitutes 9% - expected \$78,000
- Tech: Software = 12% of \$28,000; Tech Capital Outlay 0% of \$33,000
- Building Upkeep 211% of 25,000; Grounds Upkeep 23% of \$27,000;
Equipment Upkeep 13% of \$24,000; Supplies 32% of \$21,000;
Gas 26.7% of \$10,000; Electric 13.5% of \$81,000; Water 30% of \$4,500

Current Balance = \$4,364,063

Principal's Report 10/20/2021

- SHIELD Testing
 - Had 1:1 Meeting
 - 97 signed up – doesn't include staff
 - Adding schools have been put on hold

- Digital Equity Grant
 - About \$49,000

- Professional Development
 - Teachers trained on progress monitoring
 - Dara Carr

- Family Reading Night
 - November 17th
 - Book Fair 5:00-8:00
 - Rotations 6:00-7:30

- Conferences
 - November 22nd & 23rd
 - Will offer in-person and Zoom

Risk Management Plan

Spring Valley Community Consolidated School District #99

I. Purpose of the Risk Management Plan

It is the desire of the Spring Valley Community Consolidated School District #99 Board of Education to take an active role in ensuring student and staff safety, preventing and reducing work related injuries, properly maintaining building and grounds, ensuring compliance with laws and regulations, and covering the necessary costs associated with the above. The Board recognizes that each administrator, supervisor, and employee, in conjunction with the superintendent and Board, must make a contribution to the success of this ongoing safety and loss control effort.

With this purpose in mind, the Board and administration has developed this Risk Management Plan to assist Spring Valley Community Consolidated School District #99 in its efforts to minimize risks and any corresponding costs to students, employees, the school district, and the community. This Risk Management Program identifies and establishes an effective process that uses the District's physical and human resources to effectuate the policy and achieve the purposes set forth herein. The plan will: 1. Identify the various components of risk management; 2. Clearly delineate personnel responsibilities; 3. Adequate insurance against liability exposure; 4. Identify allowable cost for the maintenance of the program.

II. Policies and Procedures

The district maintains specific policies and procedures in its effort to ensure the safety and welfare of students, staff, and visitors to the schools. More specific policies, procedures, and other descriptions regarding these issues are included in the Board of Education Policy Manual, Parent/Student Handbook, Staff Handbook, Collective Bargaining Agreements, Job Descriptions, and the Asbestos Management Plan.

III. Legal Reference

The Illinois local government and governmental employees' tort immunity act (745 ILCS 10/9-101 et seq.) provides for a school district to levy a tax which, when collected, will pay the cost of risk management (section 9-107). This section also provides for funds raised pursuant to this section to be used to pay the cost of insurance, including all operating and administrative costs and expenses directly associated therewith, claim services and risk management directly attributable to loss prevention and loss reduction, educational, inspection, and supervisory services directly relating to loss prevention and loss reduction, to purchase claim services, to pay for judgments or settlements, or to otherwise pay the cost of risk management programs. The Illinois Appellate Court for the Second District has affirmed a school district's authority for such a levy and to pay such expenses in *In re Objections to Tax Levies of Freeport School Dist. No. 145 et al.*, 372 Ill.App.3d 562, 865 N.E.2d 361 (2nd Dist.207).

IV. Disclaimer

The Risk Management Plan for Spring Valley Community Consolidated School District #99 is designed to decrease the likelihood of risk to students, staff, and visitors, and, therefore, increase the safety of everyone associated with the district through prevention of potential injuries or illness. However, this plan does not cover all potential risks that may occur and, therefore, does not in any way guarantee that potential injuries or illness will be prevented.

V. Risk Management Responsibilities by Position

The overall responsibility for the development and maintenance of the Risk Management Plan for Spring Valley Community Consolidated School District #99 rests with the superintendent. Responsibilities and their delegation to appropriate personnel are included in this responsibility. Risk management responsibilities have been assigned to the following positions; a specific description of work assignment duties related to risk management is included. Actual percentages of time for all employees directly or indirectly assigned risk management responsibilities are included for the current year in Appendix A: Schedule of Risk Management and Tort Immunity Expenditures. Every District employee should understand the District's risks and their role in preventing or controlling potential losses.

Superintendent

Administers risk management policies and plan; directs and supervises personnel assignments; administers and evaluates insurance needs; administers and evaluates buildings and grounds safety and compliance issues; monitors life safety compliance; provides extracurricular supervision; coordinates building security; serves as asbestos management director; supervises custodial maintenance personnel in the inspection and corrective actions of situations with tort potential; ensures competitive bidding process is followed.

Building Principals

Provides special education administrative responsibilities, including protection of students' rights, proper student testing, evaluation, identification, and placement of special education students; provides for confidentiality of student records and discipline; suspension and expulsion of both regular and special education students; provides ongoing student supervision and discipline; provides extracurricular, hallway, lunch, and recess supervision; evaluate building safety; conducts emergency drills as required.

Technology Coordinator

Provide direct monitoring of Internet filtering, security system, phone and all on-line systems.

Teachers (Supervision)

Provide direct supervision of students to help ensure student safety and welfare during breakfast and lunch, during recess, and after school.

Teacher Aides (Supervision)

In addition to classroom teaching and safety responsibilities, provides direct supervision of students to help ensure student safety and welfare before school, during breakfast and lunch, during recess, after school, and in hallways.

Personal Special Education Aides

Provide direct supervision to students with severe disabilities at all times to ensure the safety and welfare of those students.

School Nurse

Maintains health and immunization records for students; provides basic medical care for minor illnesses and injuries to students; administers certain medications to students.

Cooks

Responsible for health and safety of students and staff by providing breakfast and lunch program that complies with nutritional guidelines; provides food that is free of potential health risks due to contaminated supplies, improper sanitation, or improperly stored or cooked food.

Head of Maintenance

Assists the superintendent in the management of asbestos management; provides assistance with life safety compliance; monitors building safety; controls hazardous materials; ensures proper cleanliness and sanitization of buildings; maintains equipment and facilities to ensure safety.

Custodians

Provides basic building maintenance to prevent safety hazards; controls hazardous materials; ensures proper cleanliness and sanitization of buildings. Maintain security cameras, alarms, radios and fire system.

Book Keeper/Secretaries

Assists the superintendent and is assigned the responsibility for the administration of various components of the Risk Management Plan and will serve as the district liaison to the various consulting services, claim and adjustment services and insurance companies. They will be responsible for communications concerning all claims.

Other Noted Specific Tort Fund Expenditures:

1. Risk Management Related Expenses
2. Loss Prevention Program Expenses
3. Treasurer's Bond
4. Vehicle insurance
5. Comprehensive School Casualty Policy
6. Unemployment Insurance
7. Malpractice insurance (nurse)
8. Worker's Compensation Insurance
9. School Board Legal Liability
10. Umbrella Policies
11. Vandalism Expenses
12. Insurance Deduct Costs
13. Facility Surveys, Samplings & Inspections
14. Life Safety Study Costs
15. ADA compliance
16. Playground Equipment repairs/woodchips
17. Testing & Service for Radon/Bacteria/Lead/Contaminants
18. Asphalt Repairs, sealing & parking maintenance
19. Building Security & Monitoring
20. Playground, Lunchroom, AM/PM drop-off/pick-up Supervisors
21. Purchase of Universal Precaution Kits
22. Disposing of Bodily Fluids
23. Athletic Facilities equipment maintenance, inspection & repairs associated with safety
24. Fees associated with Risk Management Workshops
25. Disease prevention costs
26. Any and all judgements or settlements for compensatory damages against the District.
27. Legal fees connected with protecting or defending against liability.
28. Fire/Security monitoring system
29. Special Education Fees through the BMP.
30. Appeals, hearings, court recorder costs
31. Internet filtering costs
32. Bus monitors
33. Psychological testing
34. Maintaining AED
35. First Aid, CPI, ELN & CPR Training
36. Fingerprinting & background checks

VII. Tort Immunity Expenditures

Appendix A details estimated tort immunity expenditures for the current year.

Spring Valley Community Consolidated School District #99

State of Illinois
County of Bureau
999 North Strong Avenue
Spring Valley, IL 61362

Certificate

I do hereby certify that I am the Secretary of the Board of Education, for Spring Valley Community Consolidated School District #99, and that the forgoing is a true and correct copy of the Risk Management Program duly adopted by the Board of Education of Spring Valley Community Consolidated School District #99 at a regular board meeting held the 20th of October, 2021, said adopted being part of the official records of said Board of Education.

Signed:

School Board Secretary

School Board President

FY 22 Tort Immunity Expenditures
Spring Valley Elementary District 99

Category	Description	Total	Tort %	Tort \$
Insurance & Legal				
80-2361-3802-1	Property		100.00%	
80-2900-3800-1	Workman's Compensation		100.00%	
80-2361-3801-1	Liability		100.00%	
	Attorney Fees		100.00%	
	Cyber Insurance		100.00%	
	Terrorism Coverage		100.00%	
Total				
Morning Supervision				
10-1215-1100-1	Bartels	\$ 21,898.24	8.33%	\$ 1,824.12
10-1222-1100-1	Case	\$ 27,978.16	8.33%	\$ 2,330.58
10-1225-1100-1	Craig	\$ 11,731.20	11.11%	\$ 1,303.34
10-1215-1100-1	Foote	\$ 19,266.24	0.00%	\$ -
10-1215-1100-1	Heiden	\$ 20,911.24	8.33%	\$ 1,741.91
10-2220-1100-1	Herrmann	\$ 27,978.16	8.33%	\$ 2,330.58
10-1215-1100-1	Kleinau	\$ 28,201.88	8.33%	\$ 2,349.22
10-1220-1100-1	Johnston	\$ 18,651.36	8.33%	\$ 1,553.66
10-1221-1100-1	Lipka	\$ 28,833.56	8.33%	\$ 2,401.84
10-1221-1100-1	Lopez	\$ 19,555.76	8.33%	\$ 1,628.99
10-1220-1100-1	Player	\$ 19,266.24	8.33%	\$ 1,604.88
10-1221-1100-1	Ziebell	\$ 28,201.88	8.33%	\$ 2,349.22
Total				\$ 21,418.33
Lunch/Playground Supervision				
10-1215-1100-1	Kleinau	\$ 28,201.88	7.14%	\$ 2,013.61
10-1222-1100-1	Case	\$ 27,978.16	7.14%	\$ 1,997.64
10-2220-1100-1	Herrmann	\$ 27,978.16	14.28%	\$ 3,995.28
10-1215-1100-1	Heiden	\$ 20,911.24	7.14%	\$ 1,493.06
10-1215-1100-1	Foote	\$ 19,266.24	7.14%	\$ 1,375.61
10-1215-1100-1	Bartels	\$ 21,898.24	7.14%	\$ 1,563.53
10-1220-1100-1	Player	\$ 19,266.24	14.28%	\$ 2,751.22
10-1225-1100-1	Wildhart	\$ 9,428.16	7.14%	\$ 673.17
10-1222-1100-1	Wildhart	\$ 9,428.16	7.14%	\$ 673.17
10-1221-1100-1	Lopez	\$ 19,555.76	14.28%	\$ 2,792.56
10-1225-1100-1	Craig	\$ 11,731.20	7.14%	\$ 837.61
10-1221-1100-1	Lipka	\$ 28,833.56	14.28%	\$ 4,117.43
10-1220-1100-1	Johnston	\$ 18,651.36	14.28%	\$ 2,663.41
10-1221-1100-1	Ziebell	\$ 28,201.88	14.28%	\$ 4,027.23
Total				\$ 30,974.55
Cooks				
10-2560-1100-1	Gaeta	\$ 28,124.80	7.14%	\$ 2,008.11
10-2560-1100-1	Ott	\$ 28,967.04	7.14%	\$ 2,068.25
Total				\$ 4,076.36
School Nurse				
10-2130-1100-1	Hoscheid	\$ 38,323.20	100%	\$ 38,323.20
Administration				
10-2410-1100-1	Nauman	\$ 85,673.00	15%	\$ 12,850.95
10-2410-1100-1	Geist	\$ 74,250.00	15%	\$ 11,137.50
10-2410-1101-1	Vasic	\$ 28,460.16	15%	\$ 4,269.02
10-2410-1101-1	Villarreal	\$ 36,138.96	15%	\$ 5,420.84
10-2320-1100-1	Hermes	\$ 120,075.74	15%	\$ 18,011.36
10-2320-1101-1	Miklavcic	\$ 41,997.20	15%	\$ 6,299.58
10-2520-1100-1	Graham	\$ 55,183.60	15%	\$ 8,277.54
Total				\$ 66,266.80
Preventative Maintenance				
20-2540-1100-1	Herrmann	\$ 33,159.04	25%	\$ 8,289.76
20-2540-1100-1	Marusich	\$ 54,114.88	15%	\$ 8,117.23
20-2540-1100-1	Nadolski	\$ 30,802.56	15%	\$ 4,620.38
Total				\$ 21,027.38

