

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

☒ School District  
☐ Joint Agreement

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

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

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b> <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		<b><u>Certified Public Accountant Information</u></b>	
School District/Joint Agreement Number: <b>44-063-1550-16</b>		<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <div style="color: red; text-align: center;">0</div>		Name of Auditing Firm: <b>Tighe, Kress &amp; Orr, PC</b>	
County Name: <b>McHenry County</b>				Name of Audit Manager: <b>Cynthia Petschke</b>	
Name of School District/Joint Agreement: <b>Community High School District No. 155</b>				Address: <b>2001 Larkin Avenue, Suite 202</b>	
Address: <b>One South Virginia Road</b>				City: <b>Elgin</b> State: <b>IL</b> Zip Code: <b>60123</b>	
City: <b>Crystal Lake</b>				Phone Number: <b>847-695-2700</b> Fax Number: <b>847-695-2748</b>	
Email Address:				IL License Number (9 digit): <b>65.036379</b> Expiration Date: <b>12/31/21</b>	
Zip Code: <b>60014</b>		Email Address: <a href="mailto:Cynthia.Petschke@tko.cpa">Cynthia.Petschke@tko.cpa</a>			
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b> <a href="#">Single Audit and GATA Information</a>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Steve Olson</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:solson@d155.org">solson@d155.org</a>		Email Address:		Email Address:	
Telephone: <b>815-455-8500</b>		Telephone:		Telephone:	
Fax Number:		Fax Number:		Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

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

**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: 7/1/91 (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 Recievables, 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: 8/31/21

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)	(82,581)		(14,628)	(292,766)		\$(389,975)
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	82,581		14,628	292,766		\$389,975
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:

Tighe, Kress & Orr, P.C.  
Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b><u>FINANCIAL PROFILE INFORMATION</u></b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b><u>Tax Year 2020</u></b>			Equalized Assessed Valuation (EAV):					3,059,145,650				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.021636		+ 0.001786		+ 0.000500		= 0.023920		0.000000		
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
17	97,494,594		91,246,511		6,248,083		40,198,617						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				211,081,050							
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		14,430,000						
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	Comments:												
55													
56													
57													
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62													

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### ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

**District Name:** Community High School District No. 155  
**District Code:** 44-063-1550-16  
**County Name:** McHenry County

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	40,198,617.00	0.412	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	97,494,594.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	91,246,511.00	0.936	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	97,494,594.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
Possible Adjustment:					
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	87,633,920.00	345.74	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	253,462.53		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	62,198,549.36		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H38)		14,430,000.00	93.16	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		211,081,049.85		<b>Value</b>	0.40

**Total Profile Score: 4.00 \***

**Estimated 2022 Financial Profile Designation: RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	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	Agency Fund	Account Groups General Fixed Assets	General Long-Term Debt
1														
2														
3	<b>CURRENT ASSETS (100)</b>													
4	Cash (Accounts 111 through 115) <sup>1</sup>		48,976,848	5,692,745	315,519	2,378,246	2,587,209	5,266,290	2,141,453	0	0	858,580		
5	Investments	120	28,444,628											
6	Taxes Receivable	130	33,631,684	2,670,826	117,858	747,695	778,107							
7	Interfund Receivables	140												
8	Intergovernmental Accounts Receivable	150	772,072			307,394		684,935						
9	Other Receivables	160	9,267											
10	Inventory	170												
11	Prepaid Items	180	1,194,902	4,690										
12	Other Current Assets (Describe & Itemize)	190	3,031											
13	<b>Total Current Assets</b>		113,032,432	8,368,261	433,377	3,433,335	3,365,316	5,951,225	2,141,453	0	0	858,580		
14	<b>CAPITAL ASSETS (200)</b>													
15	Works of Art & Historical Treasures	210												
16	Land	220											2,330,356	
17	Building & Building Improvements	230											101,352,364	
18	Site Improvements & Infrastructure	240												
19	Capitalized Equipment	250											2,460,516	
20	Construction in Progress	260											4,429,430	
21	Amount Available in Debt Service Funds	340												192,466
22	Amount to be Provided for Payment on Long-Term Debt	350												14,237,534
23	<b>Total Capital Assets</b>												110,572,666	14,430,000
24	<b>CURRENT LIABILITIES (400)</b>													
25	Interfund Payables	410												
26	Intergovernmental Accounts Payable	420												
27	Other Payables	430	2,460,028	293,896		298,649		3,150,375						
28	Contracts Payable	440												
29	Loans Payable	460												
30	Salaries & Benefits Payable	470	7,458,554	4,784										
31	Payroll Deductions & Withholdings	480					320,647							
32	Deferred Revenues & Other Current Liabilities	490	68,861,806	5,563,183	240,911	1,835,964	1,590,742							
33	Due to Activity Fund Organizations	493										858,580		
34	<b>Total Current Liabilities</b>		78,780,388	5,861,863	240,911	2,134,613	1,911,389	3,150,375	0	0	0	858,580		
35	<b>LONG-TERM LIABILITIES (500)</b>													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												14,430,000
37	<b>Total Long-Term Liabilities</b>													14,430,000
38	Reserved Fund Balance	714	9,462,658		192,466		1,453,927	286,923						
39	Unreserved Fund Balance	730	24,789,386	2,506,398		1,298,722		2,513,927	2,141,453					
40	Investment in General Fixed Assets												110,572,666	
41	<b>Total Liabilities and Fund Balance</b>		113,032,432	8,368,261	433,377	3,433,335	3,365,316	5,951,225	2,141,453	0	0	858,580	110,572,666	14,430,000
42														
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>													
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>													
45	Student Activity Fund Cash and Investments	126	858,580											
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		858,580											
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>													
48	Total Current Liabilities For Student Activity Funds		0											
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	858,580											
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		858,580											
51														
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>													
53	<b>Total Current Assets District with Student Activity Funds</b>		113,891,012	8,368,261	433,377	3,433,335	3,365,316	5,951,225	2,141,453	0	0	858,580		
54	<b>Total Capital Assets District with Student Activity Funds</b>												110,572,666	14,430,000
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>													
56	<b>Total Current Liabilities District with Student Activity Funds</b>		78,780,388	5,861,863	240,911	2,134,613	1,911,389	3,150,375	0	0	0	858,580		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>													
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>													14,430,000
59	Reserved Fund Balance District with Student Activity Funds	714	10,321,238	0	192,466	0	1,453,927	286,923	0	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	24,789,386	2,506,398	0	1,298,722	0	2,513,927	2,141,453	0	0	0		
61	Investment in General Fixed Assets District with Student Activity Funds												110,572,666	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		113,891,012	8,368,261	433,377	3,433,335	3,365,316	5,951,225	2,141,453	0	0	858,580	110,572,666	14,430,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	<b>RECEIPTS/REVENUES</b>										
5	LOCAL SOURCES	1000	72,864,750	5,338,188	1,376,223	1,492,920	1,647,929	130,573	5,843	0	0
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
7	STATE SOURCES	3000	13,755,757	0	0	1,199,527	0	1,970,000	0	0	0
8	FEDERAL SOURCES	4000	2,837,609	0	0	0	0	684,935	0	0	0
9	Total Direct Receipts/Revenues		89,458,116	5,338,188	1,376,223	2,692,447	1,647,929	2,785,508	5,843	0	0
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	43,384,359								
11	Total Receipts/Revenues		132,842,475	5,338,188	1,376,223	2,692,447	1,647,929	2,785,508	5,843	0	0
12	<b>DISBURSEMENTS/EXPENDITURES</b>										
13	Instruction	1000	55,301,561				1,164,507			0	
14	Support Services	2000	25,728,033	6,628,833		3,504,376	1,287,023	10,356,397		0	0
15	Community Services	3000	0	0		0	0			0	
16	Payments to Other Districts & Governmental Units	4000	83,708	0	0	0	0	0		0	0
17	Debt Service	5000	0	0	1,476,205	0	0			0	0
18	Total Direct Disbursements/Expenditures		81,113,302	6,628,833	1,476,205	3,504,376	2,451,530	10,356,397		0	0
19	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	43,384,359	0	0	0	0	0		0	0
20	Total Disbursements/Expenditures		124,497,661	6,628,833	1,476,205	3,504,376	2,451,530	10,356,397		0	0
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		8,344,814	(1,290,645)	(99,982)	(811,929)	(803,601)	(7,570,889)	5,843	0	0
22	<b>OTHER SOURCES/USES OF FUNDS</b>										
23	<b>OTHER SOURCES OF FUNDS (7000)</b>										
24	PERMANENT TRANSFER FROM VARIOUS FUNDS										
25	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
26	Abatement of the Working Cash Fund <sup>12</sup>	7110									
27	Transfer of Working Cash Fund Interest	7120									
28	Transfer Among Funds	7130		6,300,000							
29	Transfer of Interest	7140									
30	Transfer from Capital Project Fund to O&M Fund	7150									
31	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
32	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
33	<b>SALE OF BONDS (7200)</b>										
34	Principal on Bonds Sold	7210			9,515,000						
35	Premium on Bonds Sold	7220			396,038						
36	Accrued Interest on Bonds Sold	7230									
37	Sale or Compensation for Fixed Assets <sup>6</sup>	7300						700,000			
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
39	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
40	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
42	Transfer to Capital Projects Fund	7800						7,150,000			
43	ISBE Loan Proceeds	7900									
44	Other Sources Not Classified Elsewhere	7990									
45	Total Other Sources of Funds		0	6,300,000	9,911,038	0	0	7,850,000	0	0	0
46	<b>OTHER USES OF FUNDS (8000)</b>										



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	6,300,000								
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		7,150,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990			9,691,527						
76	<b>Total Other Uses of Funds</b>		6,300,000	7,150,000	9,691,527	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(6,300,000)	(850,000)	219,511	0	0	7,850,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,044,814	(2,140,645)	119,529	(811,929)	(803,601)	279,111	5,843	0	0
79	<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		32,207,230	4,647,043	72,937	2,110,651	2,257,528	2,521,739	2,135,610		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		34,252,044	2,506,398	192,466	1,298,722	1,453,927	2,800,850	2,141,453	0	0
84	<b>Student Activity Fund Balance - July 1, 2020</b>		908,573								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	635,792								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	685,785								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(49,993)								
91	<b>Student Activity Fund Balance - June 30, 2021</b>		858,580								
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	<b>LOCAL SOURCES</b>	1000	73,500,542	5,338,188	1,376,223	1,492,920	1,647,929	130,573	5,843	0	0
95	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0				
96	<b>STATE SOURCES</b>	3000	13,755,757	0	0	1,199,527	0	1,970,000	0	0	0
97	<b>FEDERAL SOURCES</b>	4000	2,837,609	0	0	0	0	684,935	0	0	0
98	<b>Total Direct Receipts/Revenues</b>		90,093,908	5,338,188	1,376,223	2,692,447	1,647,929	2,785,508	5,843	0	0
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	43,384,359	0	0	0	0	0		0	0
100	<b>Total Receipts/Revenues</b>		133,478,267	5,338,188	1,376,223	2,692,447	1,647,929	2,785,508	5,843	0	0
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	<b>Instruction</b>	1000	55,987,346				1,164,507				
103	<b>Support Services</b>	2000	25,728,033	6,628,833		3,504,376	1,287,023	10,356,397		0	0
104	<b>Community Services</b>	3000	0	0		0	0				
105	<b>Payments to Other Districts &amp; Governmental Units</b>	4000	83,708	0	0	0	0	0		0	0
106	<b>Debt Service</b>	5000	0	0	1,476,205	0	0			0	0
107	<b>Total Direct Disbursements/Expenditures</b>		81,799,087	6,628,833	1,476,205	3,504,376	2,451,530	10,356,397		0	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	43,384,359	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		125,183,446	6,628,833	1,476,205	3,504,376	2,451,530	10,356,397		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description Whole Dollars	(Enter 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
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		8,294,821	(1,290,645)	(99,982)	(811,929)	(803,601)	(7,570,889)	5,843	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	6,300,000	9,911,038	0	0	7,850,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		6,300,000	7,150,000	9,691,527	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(6,300,000)	(850,000)	219,511	0	0	7,850,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		35,110,624	2,506,398	192,466	1,298,722	1,453,927	2,800,850	2,141,453	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	L
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>											
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>										
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		64,267,380	5,306,210	1,374,931	1,485,439	476,242					
6	Leasing Purposes Levy <sup>8</sup>	1130										
7	Special Education Purposes Levy	1140	1,842,866									
8	FICA/Medicare Only Purposes Levies	1150					1,069,624					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190										
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>66,110,246</b>	<b>5,306,210</b>	<b>1,374,931</b>	<b>1,485,439</b>	<b>1,545,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>										
14	Mobile Home Privilege Tax	1210										
15	Payments from Local Housing Authorities	1220										
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,807,753				94,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,807,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
19	<b>TUITION</b>	<b>1300</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311										
21	Regular - Tuition from Other Districts (In State)	1312										
22	Regular - Tuition from Other Sources (In State)	1313										
23	Regular - Tuition from Other Sources (Out of State)	1314										
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	87,545									
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	34,000									
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	<b>Total Tuition</b>		<b>121,545</b>									
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411										
43	Regular - Transp Fees from Other Districts (In State)	1412										
44	Regular - Transp Fees from Other Sources (In State)	1413										
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415										
46	Regular Transp Fees from Other Sources (Out of State)	1416										
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421										
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422										
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423										
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424										
51	CTE - Transp Fees from Pupils or Parents (In State)	1431										
52	CTE - Transp Fees from Other Districts (In State)	1432										
53	CTE - Transp Fees from Other Sources (In State)	1433										
54	CTE - Transp Fees from Other Sources (Out of State)	1434										
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441										
56	Special Ed - Transp Fees from Other Districts (In State)	1442										
57	Special Ed - Transp Fees from Other Sources (In State)	1443										
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	<b>Total Transportation Fees</b>					<b>0</b>						
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>										
65	Interest on Investments	1510	205,082	17,714	1,292	7,028	8,063	3,079	5,843			
66	Gain or Loss on Sale of Investments	1520										
67	<b>Total Earnings on Investments</b>		<b>205,082</b>	<b>17,714</b>	<b>1,292</b>	<b>7,028</b>	<b>8,063</b>	<b>3,079</b>	<b>5,843</b>	<b>0</b>	<b>0</b>	
68	<b>FOOD SERVICE</b>	<b>1600</b>										
69	Sales to Pupils - Lunch	1611										
70	Sales to Pupils - Breakfast	1612										
71	Sales to Pupils - A la Carte	1613	3,672									
72	Sales to Pupils - Other (Describe & Itemize)	1614										
73	Sales to Adults	1620	299									
74	Other Food Service (Describe & Itemize)	1690										
75	<b>Total Food Service</b>		<b>3,971</b>									
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>										
77	Admissions - Athletic	1711	4,664									
78	Admissions - Other (Describe & Itemize)	1719	137,203									
79	Fees	1720	541,762									

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1												
2												
80	Book Store Sales	1730										
81	Other District/School Activity Revenue (Describe & Itemize)	1790	191,990									
82	Student Activity Funds Revenues	1799	635,792									
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>875,619</b>	<b>0</b>								
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>1,511,411</b>									
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>										
86	Rentals - Regular Textbooks	1811	1,038,573									
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	16,796									
95	<b>Total Textbook Income</b>		<b>1,055,369</b>									
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>										
97	Rentals	1910		1,820								
98	Contributions and Donations from Private Sources	1920	1,963									
99	Impact Fees from Municipal or County Governments	1930						13,847				
100	Services Provided Other Districts	1940										
101	Refund of Prior Years' Expenditures	1950	17,360	3,350		453						
102	Payments of Surplus Moneys from TIF Districts	1960										
103	Drivers' Education Fees	1970	58,846									
104	Proceeds from Vendors' Contracts	1980	33,422									
105	School Facility Occupation Tax Proceeds	1983										
106	Payment from Other Districts	1991										
107	Sale of Vocational Projects	1992										
108	Other Local Fees (Describe & Itemize)	1993	26,244					12,953				
109	Other Local Revenues (Describe & Itemize)	1999	2,547,330	9,094				100,694				
110	<b>Total Other Revenue from Local Sources</b>		<b>2,685,165</b>	<b>14,264</b>	<b>0</b>	<b>453</b>	<b>0</b>	<b>127,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>72,864,750</b>	<b>5,338,188</b>	<b>1,376,223</b>	<b>1,492,920</b>	<b>1,647,929</b>	<b>130,573</b>	<b>5,843</b>	<b>0</b>	<b>0</b>	
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>73,500,542</b>									
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)</b>	<b>ONE</b>										
114	Flow-through Revenue from State Sources	2100										
115	Flow-through Revenue from Federal Sources	2200										
116	Other Flow-Through (Describe & Itemize)	2300										
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>					
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>											
120	Evidence Based Funding Formula (Section 18-8.15)	3001	13,206,279					1,970,000				
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	<b>Total Unrestricted Grants-In-Aid</b>		<b>13,206,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,970,000</b>		<b>0</b>	<b>0</b>	
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>											
126	<b>SPECIAL EDUCATION</b>											
127	Special Education - Private Facility Tuition	3100	322,079									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105										
129	Special Education - Personnel	3110										
130	Special Education - Orphanage - Individual	3120	16,974									
131	Special Education - Orphanage - Summer Individual	3130										
132	Special Education - Summer School	3145										
133	Special Education - Other (Describe & Itemize)	3199										
134	<b>Total Special Education</b>		<b>339,053</b>	<b>0</b>		<b>0</b>						
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
136	CTE - Technical Education - Tech Prep	3200										
137	CTE - Secondary Program Improvement (CTEI)	3220	142,750									
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	<b>Total Career and Technical Education</b>		<b>142,750</b>	<b>0</b>			<b>0</b>					
144	<b>BILINGUAL EDUCATION</b>											
145	Bilingual Ed - Downstate - TPI and TBE	3305										
146	Bilingual Education Downstate - Transitional Bilingual Education	3310										
147	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>					

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
148	State Free Lunch & Breakfast	3360	2,495									
149	School Breakfast Initiative	3365										
150	Driver Education	3370	60,696									
151	Adult Ed (from ICCB)	3410										
152	Adult Ed - Other (Describe & Itemize)	3499										
153	<b>TRANSPORTATION</b>											
154	Transportation - Regular and Vocational	3500				57,799						
155	Transportation - Special Education	3510				1,141,728						
156	Transportation - Other (Describe & Itemize)	3599										
157	<b>Total Transportation</b>		0	0		1,199,527	0					
158	Learning Improvement - Change Grants	3610										
159	Scientific Literacy	3660										
160	Truant Alternative/Optional Education	3695										
161	Early Childhood - Block Grant	3705										
162	Chicago General Education Block Grant	3766										
163	Chicago Educational Services Block Grant	3767										
164	School Safety & Educational Improvement Block Grant	3775										
165	Technology - Technology for Success	3780										
166	State Charter Schools	3815										
167	Extended Learning Opportunities - Summer Bridges	3825										
168	Infrastructure Improvements - Planning/Construction	3920										
169	School Infrastructure - Maintenance Projects	3925										
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,484									
171	<b>Total Restricted Grants-In-Aid</b>		549,478	0	0	1,199,527	0	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	13,755,757	0	0	1,199,527	0	1,970,000	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>											
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>											
175	Federal Impact Aid	4001										
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009										
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>											
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0	
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>											
185	<b>TITLE V</b>											
186	Title V - Innovation and Flexibility Formula	4100										
187	Title V - District Projects	4105										

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1												
2												
188	Title V - Rural Education Initiative (REI)	4107										
189	Title V - Other (Describe & Itemize)	4199										
190	<b>Total Title V</b>		0	0		0	0					
191	<b>FOOD SERVICE</b>											
192	Breakfast Start-Up Expansion	4200										
193	National School Lunch Program	4210	1,503									
194	Special Milk Program	4215										
195	School Breakfast Program	4220	818									
196	Summer Food Service Program	4225	670,589									
197	Child and Adult Care Food Program	4226										
198	Fresh Fruits & Vegetables	4240										
199	Food Service - Other (Describe & Itemize)	4299	32,820									
200	<b>Total Food Service</b>		705,730				0					
201	<b>TITLE I</b>											
202	Title I - Low Income	4300	457,932									
203	Title I - Low Income - Neglected, Private	4305										
204	Title I - Migrant Education	4340										
205	Title I - Other (Describe & Itemize)	4399										
206	<b>Total Title I</b>		457,932	0		0	0					
207	<b>TITLE IV</b>											
208	Title IV - Student Support & Academic Enrichment Grant	4400	4,088									
209	Title IV - 21st Century Comm Learning Centers	4421										
210	Title IV - Other (Describe & Itemize)	4499										
211	<b>Total Title IV</b>		4,088	0		0	0					
212	<b>FEDERAL - SPECIAL EDUCATION</b>											
213	Fed - Spec Education - Preschool Flow-Through	4600										
214	Fed - Spec Education - Preschool Discretionary	4605										
215	Fed - Spec Education - IDEA - Flow Through	4620	1,059,640									
216	Fed - Spec Education - IDEA - Room & Board	4625	77,306									
217	Fed - Spec Education - IDEA - Discretionary	4630										
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699										
219	<b>Total Federal - Special Education</b>		1,136,946	0		0	0					
220	<b>CTE - PERKINS</b>											
221	CTE - Perkins - Title IIIIE - Tech Prep	4770										
222	CTE - Other (Describe & Itemize)	4799	105,399									
223	<b>Total CTE - Perkins</b>		105,399	0			0					
224	Federal - Adult Education	4810										
225	ARRA - General State Aid - Education Stabilization	4850										
226	ARRA - Title I - Low Income	4851										
227	ARRA - Title I - Neglected, Private	4852										
228	ARRA - Title I - Delinquent, Private	4853										
229	ARRA - Title I - School Improvement (Part A)	4854										
230	ARRA - Title I - School Improvement (Section 1003g)	4855										
231	ARRA - IDEA - Part B - Preschool	4856										
232	ARRA - IDEA - Part B - Flow-Through	4857										
233	ARRA - Title IID - Technology-Formula	4860										
234	ARRA - Title IID - Technology-Competitive	4861										
235	ARRA - McKinney - Vento Homeless Education	4862										
236	ARRA - Child Nutrition Equipment Assistance	4863										
237	Impact Aid Formula Grants	4864										
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										
242	Build America Bond Interest Reimbursement	4869										
243	ARRA - General State Aid - Other Govt Services Stabilization	4870										
244	Other ARRA Funds - II	4871										
245	Other ARRA Funds - III	4872										
246	Other ARRA Funds - IV	4873										
247	Other ARRA Funds - V	4874										
248	ARRA - Early Childhood	4875										
249	Other ARRA Funds VII	4876										
250	Other ARRA Funds VIII	4877										
251	Other ARRA Funds IX	4878										
252	Other ARRA Funds X	4879										
253	Other ARRA Funds Ed Job Fund Program	4880										
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0	
255	Race to the Top Program	4901										
256	Race to the Top - Preschool Expansion Grant	4902										
257	Title III - Immigrant Education Program (IEP)	4905										
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909										
259	McKinney Education for Homeless Children	4920										
260	Title II - Eisenhower Professional Development Formula	4930										
261	Title II - Teacher Quality	4932	31,408									
262	Federal Charter Schools	4960										
263	State Assessment Grants	4981										
264	Grant for State Assessments and Related Activities	4982										
265	Medicaid Matching Funds - Administrative Outreach	4991	113,662									
266	Medicaid Matching Funds - Fee-for-Service Program	4992	68,346									

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	214,098					684,935				
268	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		2,837,609	0	0	0	0	684,935		0	0	
269	Total Receipts/Revenues from Federal Sources	4000	2,837,609	0	0	0	0	684,935	0	0	0	
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		89,458,116	5,338,188	1,376,223	2,692,447	1,647,929	2,785,508	5,843	0	0	
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		90,093,908	5,338,188	1,376,223	2,692,447	1,647,929	2,785,508	5,843	0	0	

**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												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	26,479,683	7,316,227	365,728	844,949	16,349	3,337	78,856	27,000	35,132,129	36,749,548
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	7,615,510	2,281,424	182,077	228,853		1,856	27,698		10,337,418	10,166,743
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	2,866,615	820,215	32,691	66,441	12,532		136,890		3,935,384	3,753,041
14	Interscholastic Programs	1500	2,962,187	350,631	379,443	292,096		140,424	17,670		4,142,451	4,922,814
15	Summer School Programs	1600	303,467	16,861		531					320,859	302,186
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	314,693	99,088	62,515	10,411					486,707	498,073
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	25,000
22	Special Education Programs K-12 - Private Tuition	1912						946,613			946,613	800,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						685,785			685,785	2,200,000
34	<b>Total Instruction <sup>18</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>40,542,155</b>	<b>10,884,446</b>	<b>1,022,454</b>	<b>1,443,281</b>	<b>28,881</b>	<b>1,092,230</b>	<b>261,114</b>	<b>27,000</b>	<b>55,301,561</b>	<b>57,217,405</b>
35	<b>Total Instruction <sup>18</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>40,542,155</b>	<b>10,884,446</b>	<b>1,022,454</b>	<b>1,443,281</b>	<b>28,881</b>	<b>1,778,015</b>	<b>261,114</b>	<b>27,000</b>	<b>55,987,346</b>	<b>59,417,405</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	1,413,582	356,242							1,769,824	1,673,113
39	Guidance Services	2120	2,990,639	936,435	3,662	77,290		2,468	1,577		4,012,071	3,818,416
40	Health Services	2130	571,683	159,503	322,161	47,008					1,100,355	841,289
41	Psychological Services	2140	485,056	106,699							591,755	570,261
42	Speech Pathology & Audiology Services	2150	398,468	81,721							480,189	471,480
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,859,428</b>	<b>1,640,600</b>	<b>325,823</b>	<b>124,298</b>	<b>0</b>	<b>2,468</b>	<b>1,577</b>	<b>0</b>	<b>7,954,194</b>	<b>7,374,559</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	3,329,477	1,217,126	344,412	2,593		270	10,556		4,904,434	4,893,983
47	Educational Media Services	2220	492,016	127,423	14,037	86,479		65			720,020	1,035,594
48	Assessment & Testing	2230	10,985	350	73,077	200,466					284,878	388,000
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,832,478</b>	<b>1,344,899</b>	<b>431,526</b>	<b>289,538</b>	<b>0</b>	<b>335</b>	<b>10,556</b>	<b>0</b>	<b>5,909,332</b>	<b>6,317,577</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	74,700	27,003	336,549	13,566		17,767			469,585	768,106
52	Executive Administration Services	2320	401,225	140,003	1,084	7,983		4,999	2,079		557,373	542,935
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361, 2365			785,832						785,832	820,000
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>475,925</b>	<b>167,006</b>	<b>1,123,465</b>	<b>21,549</b>	<b>0</b>	<b>22,766</b>	<b>2,079</b>	<b>0</b>	<b>1,812,790</b>	<b>2,131,041</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	1,595,638	560,065	41,827	151,237		6,211	36,074		2,391,052	2,396,176
58	Other Support Services - School Admin (Describe & Itemize)	2490	772,477	250,594							1,023,071	968,938
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,368,115</b>	<b>810,659</b>	<b>41,827</b>	<b>151,237</b>	<b>0</b>	<b>6,211</b>	<b>36,074</b>	<b>0</b>	<b>3,414,123</b>	<b>3,365,114</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	163,467	60,999							224,466	218,551
62	Fiscal Services	2520	426,300	112,511	120,534	106,553		10,334			776,232	797,645
63	Operation & Maintenance of Plant Services	2540					8,596				8,596	0
64	Pupil Transportation Services	2550									0	0
65	Food Services	2560	268,992	140,847	488,770	34,330	5,982	310	934		940,165	1,911,576
66	Internal Services	2570	11,184	718		4,189					16,091	56,829
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>869,943</b>	<b>315,075</b>	<b>609,304</b>	<b>145,072</b>	<b>14,578</b>	<b>10,644</b>	<b>934</b>	<b>0</b>	<b>1,965,550</b>	<b>2,984,601</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	160,243	35,061	7,705	807		1,184			205,000	197,066
72	Staff Services	2640	358,537	114,022	46,762	32,804		425			552,550	552,015



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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
73	Data Processing Services	2660	1,316,189	239,799	557,449	511,516	428,086	300	861,155		3,914,494	3,346,935
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,834,969</b>	<b>388,882</b>	<b>611,916</b>	<b>545,127</b>	<b>428,086</b>	<b>1,909</b>	<b>861,155</b>	<b>0</b>	<b>4,672,044</b>	<b>4,096,016</b>
75	Other Support Services (Describe & Itemize)	2900									0	200
76	<b>Total Support Services</b>	<b>2000</b>	<b>15,240,858</b>	<b>4,667,121</b>	<b>3,143,861</b>	<b>1,276,821</b>	<b>442,664</b>	<b>44,333</b>	<b>912,375</b>	<b>0</b>	<b>25,728,033</b>	<b>26,269,108</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	1,000
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			9,804						9,804	60,000
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			48,725						48,725	130,000
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>58,529</b>			<b>0</b>			<b>58,529</b>	<b>190,000</b>
87	Payments for Regular Programs - Tuition	4210						240			240	10,000
88	Payments for Special Education Programs - Tuition	4220						24,939			24,939	20,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	2,000
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>25,179</b>			<b>25,179</b>	<b>32,000</b>
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	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>58,529</b>			<b>25,179</b>			<b>83,708</b>	<b>222,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
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	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										500,000
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		<b>55,783,013</b>	<b>15,551,567</b>	<b>4,224,844</b>	<b>2,720,102</b>	<b>471,545</b>	<b>1,161,742</b>	<b>1,173,489</b>	<b>27,000</b>	<b>81,113,302</b>	<b>84,209,513</b>
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		<b>55,783,013</b>	<b>15,551,567</b>	<b>4,224,844</b>	<b>2,720,102</b>	<b>471,545</b>	<b>1,847,527</b>	<b>1,173,489</b>	<b>27,000</b>	<b>81,799,087</b>	<b>86,409,513</b>
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										<b>8,344,814</b>	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										<b>8,294,821</b>	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530					43,776				43,776	75,000
128	Operation & Maintenance of Plant Services	2540	2,704,091	592,099	1,437,623	1,549,845	213,820		87,579		6,585,057	7,424,364
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,704,091</b>	<b>592,099</b>	<b>1,437,623</b>	<b>1,549,845</b>	<b>257,596</b>	<b>0</b>	<b>87,579</b>	<b>0</b>	<b>6,628,833</b>	<b>7,499,364</b>
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	<b>2,704,091</b>	<b>592,099</b>	<b>1,437,623</b>	<b>1,549,845</b>	<b>257,596</b>	<b>0</b>	<b>87,579</b>	<b>0</b>	<b>6,628,833</b>	<b>7,499,364</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										500,000
155	Total Direct Disbursements/Expenditures		2,704,091	592,099	1,437,623	1,549,845	257,596	0	87,579	0	6,628,833	7,999,364
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(1,290,645)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
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	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						449,279			449,279	558,600
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						810,000			810,000	810,000
176	Total Debt Services	5000			0			216,926			216,926	1,000
177	PROVISION FOR CONTINGENCIES (DS)	6000						1,476,205			1,476,205	1,369,600
178	Total Disbursements/ Expenditures				0			1,476,205			1,476,205	1,369,600
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(99,982)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			2,840,692	1,639	662,045				3,504,376	4,325,465
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	0	0	2,840,692	1,639	662,045	0	0	0	3,504,376	4,325,465
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										500,000
214	Total Disbursements/ Expenditures		0	0	2,840,692	1,639	662,045	0	0	0	3,504,376	4,825,465
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(811,929)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		436,415							436,415	500,304
220	Pre-K Programs	1125									0	0
221	Special Education Programs (Functions 1200-1220)	1200		540,424							540,424	587,618
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250									0	0
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
226	CTE Programs	1400		39,803							39,803	39,419
227	Interscholastic Programs	1500		138,953							138,953	167,472
228	Summer School Programs	1600		4,481							4,481	4,089
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		4,431							4,431	4,751
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	<b>Total Instruction</b>	<b>1000</b>		<b>1,164,507</b>							<b>1,164,507</b>	<b>1,303,653</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		78,133							78,133	67,687
237	Guidance Services	2120		104,456							104,456	110,446
238	Health Services	2130		17,553							17,553	17,050
239	Psychological Services	2140		6,852							6,852	6,938
240	Speech Pathology & Audiology Services	2150		5,554							5,554	5,674
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>212,548</b>							<b>212,548</b>	<b>207,795</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		53,200							53,200	52,746
245	Educational Media Services	2220		17,612							17,612	46,254
246	Assessment & Testing	2230		1,108							1,108	0
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>71,920</b>							<b>71,920</b>	<b>99,000</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		13,851							13,851	13,985
250	Executive Administration Services	2320		2,489							2,489	2,493
251	Special Area Administration Services	2330									0	0
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>16,340</b>							<b>16,340</b>	<b>16,478</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		89,541							89,541	88,067
257	Other Support Services - School Administration (Describe & Itemize)	2490		33,049							33,049	30,649
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>122,590</b>							<b>122,590</b>	<b>118,716</b>
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		2,253							2,253	2,252
261	Fiscal Services	2520		55,209							55,209	54,871
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		497,775							497,775	554,576
264	Pupil Transportation Services	2550									0	0
265	Food Services	2560									0	0
266	Internal Services	2570		2,086							2,086	2,084
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>557,323</b>							<b>557,323</b>	<b>613,783</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		30,281							30,281	29,388
272	Staff Services	2640		35,849							35,849	36,299
273	Data Processing Services	2660		240,172							240,172	215,569
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>306,302</b>							<b>306,302</b>	<b>281,256</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>1,287,023</b>							<b>1,287,023</b>	<b>1,337,028</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>2,451,530</b>				<b>0</b>			<b>2,451,530</b>	<b>2,640,681</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(803,601)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			840,595		9,470,737	3,380	41,685		10,356,397	13,000,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>840,595</b>	<b>0</b>	<b>9,470,737</b>	<b>3,380</b>	<b>41,685</b>	<b>0</b>	<b>10,356,397</b>	<b>13,000,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>840,595</b>	<b>0</b>	<b>9,470,737</b>	<b>3,380</b>	<b>41,685</b>	<b>0</b>	<b>10,356,397</b>	<b>13,000,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(7,570,889)</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs - Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	

**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
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540									0	
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
378	<b>Support Services - Central</b>	<b>2600</b>										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
385	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	
386	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
388	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
389	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
396	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			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	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>					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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0		0				0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0		0				0	0
415	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
416	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	
420	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
421	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
422	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
423	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	
425	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
426	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
427	<b>SUPPORT SERVICES - BUSINESS</b>											
428	Facilities Acquisition & Construction Services	2530									0	
429	Operation & Maintenance of Plant Services	2540									0	
430	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
431	Other Support Services (Describe & Itemize)	2900									0	
432	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
433	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	<b>Total Payments to Other Govt Units</b>	<b>4000</b>					0				0	0
438	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
439	<b>DEBT SERVICES-INTEREST ON SHORT-TERM DEBT</b>											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>					0				0	0
443	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
444	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2020 Levy)</b>	<b>Taxes Received (from 2019 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2020 Levy)</b>	<b>Estimated Taxes Due (from the 2020 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	68,125,958	33,783,826	34,342,132	66,132,133	32,348,307
5	Operations & Maintenance	5,624,790	2,789,347	2,835,443	5,460,173	2,670,826
6	Debt Services **	857,771	123,053	734,718	240,911	117,858
7	Transportation	1,574,633	780,875	793,758	1,528,571	747,696
8	Municipal Retirement	504,829	250,351	254,478	490,069	239,718
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	1,953,517	968,751	984,766	1,896,340	927,589
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,133,848	562,285	571,563	1,100,679	538,394
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>79,775,346</b>	<b>39,258,488</b>	<b>40,516,858</b>	<b>76,848,876</b>	<b>37,590,388</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



	A	B	C	D	E	F	G	H	I	J	
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>	<b>Outstanding July 1, 2020</b>	<b>Beginning July 1, 2020</b>	<b>Issued July 1, 2020 thru June 30, 2021</b>	<b>Retired July 1, 2020 thru June 30, 2021</b>	<b>Outstanding June 30, 2021</b>	<b>Ending June 30, 2021</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>						0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund						0				
7	Operations & Maintenance Fund						0				
8	Debt Services - Construction						0				
9	Debt Services - Working Cash						0				
10	Debt Services - Refunding Bonds						0				
11	Transportation Fund						0				
12	Municipal Retirement/Social Security Fund						0				
13	Fire Prevention & Safety Fund						0				
14	Other - (Describe & Itemize)						0				
15	<b>Total TAWs</b>	0	0	0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund						0				
18	Operations & Maintenance Fund						0				
19	Fire Prevention & Safety Fund						0				
20	Other - (Describe & Itemize)						0				
21	<b>Total TANs</b>	0	0	0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>						0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>						0				
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>						0				
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding July 1, 2020</b>	<b>Beginning July 1, 2020</b>	<b>Issued July 1, 2020 thru June 30, 2021</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2020 thru June 30, 2021</b>	<b>Outstanding Ending June 30, 2021</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Life Safety Bonds, Series 2014 B	04/01/14	9,440,000	4	9,110,000			(9,110,000)		0	
32	Limited School Bonds, Series 2015	02/20/15	9,575,000	4	5,725,000				810,000	4,915,000	4,722,534
33	Limited Refunding School Bonds Series 2020	12/28/20	9,515,000	3			9,515,000			9,515,000	9,515,000
34										0	
35										0	
36										0	
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49			28,530,000		14,835,000		9,515,000	(9,110,000)	810,000	14,430,000	14,237,534
50											
51	• Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds				7. Other _____					
53	2. Funding Bonds	5. Tort Judgment Bonds				8. Other _____					
54	3. Refunding Bonds	6. Building Bonds				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
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2020</b>										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	1,842,866			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					58,846
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					60,696
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	1,842,866	0	0	119,542
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		1,842,866			119,542
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	0				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	1,842,866	0	0	119,542
24	<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>						0	0	0	0	0
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	0	0	0	0	0
27											
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?								
31	If yes, list in the aggregate the following:					Total Claims Payments:	0				
32						Total Reserve Remaining:	0				
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 40 tab						0				
46	<b>Total</b>						0				
47	<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>						OK				
48											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2021</b>												
2	<b>Please read schedule instructions before completing.</b>												
3	<div style="float: right; border: 1px solid black; padding: 5px; width: fit-content;"> <b>SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:</b>  <a href="https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf">https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf</a> </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?				<b>X</b>	<b>Yes</b>		<b>No</b>					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	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.												
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
8	<b>Revenue Section A</b>		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 <b>for expenditures reported in the prior year FY20 AFR.</b>										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)		4998										0
13	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
14	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)		4998										0
15	<b>Total Revenue Section A</b>			0	0		0	0	0			0	0
16	<b>Revenue Section B</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			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
18	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
19	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
20	CARES Act -Nutrition Funding (Insert FY21 recognized revenue from link below)		link in cell A22	34,832									34,832
21	<a href="https://www.isbe.net/Layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/Layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx</a>												
22	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)		4998	147,396					684,935				832,331
23	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
24	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)		4998										0
25	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998	66,702									66,702
26	<b>Total Revenue Section B</b>			248,930	0		0	0	684,935			0	933,865
27	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>												
28	Total Other Federal Revenue (Section A plus Section B)		4998	214,098	0		0	0	684,935			0	899,033
29	Total Other Federal Revenue from Revenue Tab		4998	214,098	0		0	0	684,935			0	899,033

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												
35	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	<b>Expenditure Section A:</b>											
38												
39												
40	<b>ESSER I EXPENDITURES</b>											
41	<b>FUNCTION</b>											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000										0
44	SUPPORT SERVICES Total Expenditures	2000										0
45												
46	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
49	FOOD SERVICES (Total)	2560										0
50												
51	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
55	<b>Expenditure Section B:</b>											
56												
57												
58	<b>CARES ACT -Nutrition Funding EXPENDITURES</b>											
59	<b>FUNCTION</b>											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000										0
62	SUPPORT SERVICES Total Expenditures	2000				34,832						34,832
63												
64	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560				34,832						34,832
68												
69	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

## (Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES					-----DISBURSEMENTS-----						
75			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
76												
77		FUNCTION										
78		1. List the total expenditures for the Functions 1000 and 2000 below										
79		INSTRUCTION Total Expenditures	1000							147,396		147,396
80	SUPPORT SERVICES Total Expenditures	2000					684,935				684,935	
81												
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530					684,935				684,935	
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
85	FOOD SERVICES (Total)	2560									0	
86												
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								147,396		147,396
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		147,396		147,396
91	Expenditure Section D:											
92	GEER I EXPENDITURES					-----DISBURSEMENTS-----						
93			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
94												
95		FUNCTION										
96		1. List the total expenditures for the Functions 1000 and 2000 below										
97		INSTRUCTION Total Expenditures	1000									0
98	SUPPORT SERVICES Total Expenditures	2000									0	
99												
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530									0	
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
103	FOOD SERVICES (Total)	2560									0	
104												
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus					-----DISBURSEMENTS-----						
111				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

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

	A	B	C	D	E	F	G	H	I	J	K	L
	<b>Fund EXPENDITURES</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
112												
113	<b>FUNCTION</b>											
114	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117												
118	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122												
123	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127												
128	<b>Expenditure Section F:</b>											
129	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
130				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
131				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
132	<b>FUNCTION</b>											
133	INSTRUCTION	1000		0	0	0	0	0	0	147,396		147,396
134	SUPPORT SERVICES	2000		0	0	34,832	0	684,935	0	0		719,767
135	<b>TOTAL EXPENDITURES</b>											867,163
136												
137	<b>Expenditure Section G:</b>											
138	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
139				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
140				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
141	<b>FUNCTION</b>											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		147,396		147,396

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
	<b>Description of Assets (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning July 1, 2020</b>	<b>Add: Additions July 1, 2020 thru June 30, 2021</b>	<b>Less: Deletions July 1, 2020 thru June 30, 2021</b>	<b>Cost Ending June 30, 2021</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2020</b>	<b>Add: Depreciation Allowable July 1, 2020 thru June 30, 2021</b>	<b>Less: Depreciation Deletions July 1, 2020 thru June 30, 2021</b>	<b>Accumulated Depreciation Ending June 30, 2021</b>	<b>Ending Balance Undepreciated June 30, 2021</b>
2												
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	2,330,356			2,330,356						2,330,356
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	133,619,191	10,026,622	3,302,023	140,343,790	50	36,133,435	4,412,927	679,437	39,866,925	100,476,865
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,136,107	50,364		5,186,471	20	4,217,203	93,769		4,310,972	875,499
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	10,119,533	674,624	98,288	10,695,869		8,105,329	228,311	98,287	8,235,353	2,460,516
13	5 Yr Schedule	252				0					0	0
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260	4,981,156	4,429,430	4,981,156	4,429,430	-					4,429,430
16	Total Capital Assets	200	156,186,343	15,181,040	8,381,467	162,985,916		48,455,967	4,735,007	777,724	52,413,250	110,572,666
17	Non-Capitalized Equipment	700				1,302,753	10		130,275			
18	Allowable Depreciation								4,865,282			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)					
2	This schedule is completed for school districts only.					
3	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	81,113,302	
9	O&M	Expenditures 16-24, L155	Total Expenditures		6,628,833	
10	DS	Expenditures 16-24, L178	Total Expenditures		1,476,205	
11	TR	Expenditures 16-24, L214	Total Expenditures		3,504,376	
12	MR/SS	Expenditures 16-24, L299	Total Expenditures		2,451,530	
13	TORT	Expenditures 16-24, L429	Total Expenditures		0	
14			Total Expenditures	\$	95,174,246	
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L213, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L214, Col D, F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		320,859	
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		946,613	
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+I)	3000 Community Services		0	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		83,708	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		471,545	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		1,173,489	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		257,596	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		87,579	
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		810,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		662,045	
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		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		4,481	
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+I)	1125 Pre-K Programs		0	
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600 Summer School Programs		0	
79	Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0	
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000 Community Services		0	
93	Tort	Expenditures 16-24, L421, Col K	4000 Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment		0	
96	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$	4,817,915
97	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)					90,356,331
98	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021					5,332.90
99	Estimated OEPP (Line 97 divided by Line 98)				\$	16,943.19
100						



	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3	<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
4						
101	<b>PER CAPITA TUITION CHARGE</b>					
102	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
103	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	0
104	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0
105	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0
106	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0
107	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0
108	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0
109	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0
110	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0
111	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0
112	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0
113	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			3,971
114	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			875,619
115	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			1,038,573
116	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0
117	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0
118	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0
119	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			16,796
120	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			1,820
121	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0
122	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0
123	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			26,244
124	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			339,053
125	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			142,750
126	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0
127	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			2,495
128	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0
129	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			60,696
130	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			1,199,527
131	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0
132	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0
133	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0
134	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0
136	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
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0
138	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0
139	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0
140	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C,G,J	3999 Other Restricted Revenue from State Sources			4,484
141	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0
142	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
143	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0
144	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			705,730
145	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			457,932
146	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			4,088
147	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			1,059,640
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			77,306
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
151	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins			105,399
152	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments			0
177	ED	Revenues 10-15, L255, Col C	4901 Race to the Top			0
178	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
179	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			0
181	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children			0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality			31,408
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools			0
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants			0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			113,662
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			68,346
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			214,098
190	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses			0
191	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			1,807,693
192	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			46,008
193						
194						
195			Total Deductions for PCTC Computation Line 104 through Line 193	\$		8,403,338
196			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			81,952,993
197			Total Depreciation Allowance (from page 32, Line 18, Col I)			4,865,282
198			Total Allowance for PCTC Computation (Line 196 plus Line 197)			86,818,275
199			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			5,332.90
200			Total Estimated PCTC (Line 198 divided by Line 199) *	\$		16,279.75
201						
202	<b>*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.</b>					
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.					
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.					
205	Evidence Based Funding Link: <a href="#">FY 2021 Student Population Funding Allocation - Summary</a>					

**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.**

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

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

Fund-Function-

Indirect Cost Plan  
(double click to  
view)

Subaward &  
Subcontract  
Guidance

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

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.

[illegible]



## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
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).				32,820			
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			56,176,073		56,176,073	
20	<b>Support Services:</b>							
21	Pupil	2100			8,165,165		8,165,165	
22	Instructional Staff	2200			5,970,696		5,970,696	
23	General Admin.	2300			1,827,051		1,827,051	
24	School Admin	2400			3,500,639		3,500,639	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	226,719	0		226,719	0	
27	Fiscal Services	2520	831,441	0		831,441	0	
28	Oper. & Maint. Plant Services	2540		6,781,433		6,781,433	0	
29	Pupil Transportation	2550		2,842,331			2,842,331	
30	Food Services	2560		933,249			933,249	
31	Internal Services	2570	18,177	0		18,177	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		235,281			235,281	
36	Staff Services	2640	588,399	0		588,399	0	
37	Data Processing Services	2660	2,865,425	0		2,865,425	0	
38	<b>Other:</b>	2900		0			0	
39	<b>Community Services</b>	3000		0			0	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>				(6,069,761)		(6,069,761)	
41	<b>Total</b>			4,530,161	80,362,157	11,311,594	73,580,724	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	4,530,161	Total Indirect Costs:	11,311,594	
44				Total Direct Costs:	80,362,157	Total Direct Costs:	73,580,724	
45				<b>= 5.64%</b>		<b>= 15.37%</b>		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Community High School District No.										
7	44-063-1550-16										
8	Check box if this schedule is not applicable...	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡										
10	<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation		X	X	X	TJA - Transportation Joint Agreement - D47 and D155					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

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

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

School District Name: Community High School District No. 155  
RCDT Number: 44-063-1550-16

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	557,373		0	557,373	562,384			562,384
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	1,023,071		0	1,023,071	1,005,902			1,005,902
4. Direction of Business Support Services	2510	224,466	0	0	224,466	196,340			196,340
5. Internal Services	2570	16,091		0	16,091	10,200			10,200
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,821,001	0	0	1,821,001	1,774,826	0	0	1,774,826
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									-3%

**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. Asset 190 - Flex Deposit
2. Other Uses 8990 - Refunding on Bond (Amount in Escrow)
3. Revenue 1719 - Educational - Miscellaneous musical and play admission fees
3. Revenue 1790 - Educational - Miscellaneous activity fund receipts, library fines, technology fees
4. Revenue 1890 - Student textbook fines
5. Revenue 1993 - Educational - Other local grants
7. Revenue 1993 - Capital Projects - Other local grants
8. Revenue 1999 - Educational - Contributions from employees for medical/dental insurance premiums, preschool fees.  
Revenue 1999 - O & M - Other local revenues
9. Revenue 1999 - Capital Projects - Energy rebates and other local revenue
10. Revenue 3999 - Educational - State Library Grant
11. Revenue 4299 - Non cash commodities
12. Revenue 4799 - CTE Perkins - Secondary
13. Revenue 4998 - Educational - CARES Act Funding, FEMA funding and STEP grant
13. Revenue 4998 - Capital Projects - CARES Act Funding
14. Expenditure 2490 - Salaries and Employee Benefits.
16. Expenditure 4190 - Security payments to other local governmental units
17. Expenditure 5400 - Bond fees
18. Scheudle of Long Term Debt - Refunding of bond

Reference Pages.

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



**[Please insert files above]**

**Instructions to insert word doc or pdf files:**

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<b>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</b>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <span style="float: right;">(All AFR pages must be completed to generate the following calculation)</span>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	89,458,116	5,338,188	2,692,447	5,843	97,494,594
9	Direct Expenditures	81,113,302	6,628,833	3,504,376		91,246,511
10	Difference	8,344,814	(1,290,645)	(811,929)	5,843	6,248,083
11	Fund Balance - June 30, 2021	34,252,044	2,506,398	1,298,722	2,141,453	40,198,617
12	<div style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</div>					
13						
14						
15						

# FY 2021 Audit Checklist

RCDT: 44-063-1550-16
School District/Joint Agreement Name: Community High School District No. 155
Auditor Name: Cynthia Petschke
License #: 65.036379 License Expiration Date (below): 12/31/21
(ISBE Use) Date Received:
(ISBE Use) Revised: Revised Loaded:

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

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

## Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[https://www.isbe.net/\\_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx](https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx)

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

GATA REQUIREMENTS

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

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

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

What is the Consolidated Year End Financial Report?

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

How do I complete the CYEFR?

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

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

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

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

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