

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u> <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		<u>Certified Public Accountant Information</u>		
School District/Joint Agreement Number: 19-022-0610-02		<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File <div style="color: red; text-align: center;">0</div>		Name of Auditing Firm: Lauterbach & Amen, LLP		
County Name: DuPage County				Name of Audit Manager: Don Shaw		
Name of School District/Joint Agreement: Darien Public School District 61				Address: 668 N. River Road		
Address: 7414 Cass Avenue				City: Naperville	State: IL	Zip Code: 60563
City: Darien				Phone Number: 630-393-1483	Fax Number: 630-393-2516	
Email Address:				IL License Number (9 digit): 065-037815	Expiration Date: 9/30/21	
Zip Code: 60561				Email Address: dshaw@lauterbachamen.com		
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information		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): Dr. Robert Langman		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: rlangman@darien61.org		Email Address:		Email Address:		
Telephone: (630) 968-7505	Fax Number: (630) 968-0872	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

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

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

TABLE OF CONTENTS

	TAB Name
Auditor's Questionnaire.....	Aud Quest
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest
Financial Profile Information	FP Info
Estimated Financial Profile Summary.....	Financial Profile
Basic Financial Statements	
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other	
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary
Statements of Revenues Received/Revenues (All Funds).....	Revenues
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures
Supplementary Schedules	
Schedule of Ad Valorem Tax Receipts.....	Tax Sched
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/	
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP
Statistical Section	
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY
Indirect Cost Rate - Computation.....	ICR Computation
Report on Shared Services or Outsourcing	Shared Outsourced Serv.
Administrative Cost Worksheet.....	AC
Itemization Schedule.....	ITEMIZATION
Reference Page.....	REF
Notes, Opinion Letters, etc.....	Opinion-Notes
Deficit Reduction Calculation.....	Deficit AFR Sum Calc
Audit Checklist/Balancing Schedule.....	AUDITCHECK
Single Audit and GATA Information.....	Single Audit and GATA Information

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.

AFR Page No.

[2](#)

[2](#)

[3](#)

[4](#)

[5-6](#)

[7-9](#)

[10-15](#)

[16-24](#)

[25](#)

[26](#)

[27](#)

[28-31](#)

[32](#)

[33-35](#)

[36](#)

[37](#)

[38](#)

[39](#)

[40](#)

[41](#)

[42](#)

[43](#)

[Auditcheck](#)

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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

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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 <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101] |
| <input type="checkbox"/> | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6]. |
| <input type="checkbox"/> | 3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. |
| <input type="checkbox"/> | 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.]. |
| <input type="checkbox"/> | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. |
| <input type="checkbox"/> | 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5]. |
| <input type="checkbox"/> | 10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. |
| <input type="checkbox"/> | 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A]. |
| <input type="checkbox"/> | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed. |
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/2-3.27; 2-3.28]. |
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [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] .

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/17-16 or 34-23 through 34-27]. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 17. The district has issued school or teacher orders for wages as permitted in <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]. |
| <input type="checkbox"/> | 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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| <input type="checkbox"/> | 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. |
| <input checked="" type="checkbox"/> | 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>1/1/91</u> (Ex: 00/00/0000) |
| <input type="checkbox"/> | 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below. |

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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)		9,052				\$9,052
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	36,425	34,936	58,398	311,228		\$440,987
Total						\$450,039

- 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:

 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	<u>FINANCIAL PROFILE INFORMATION</u>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<u>Tax Year 2020</u>			Equalized Assessed Valuation (EAV):					551,232,900				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.023879		+ 0.001769		+ 0.001115		= 0.026760		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. Results of Operations *												
15													
16	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
17	18,542,599		18,974,487		(431,888)		10,572,877						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	C. Short-Term Debt **												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					38,035,070						
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		2,100,000					
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

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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: Darien Public School District 61

District Code: 19-022-0610-02

County Name: DuPage County

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	10,572,877.00	0.570	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	18,542,599.00		Value	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)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	18,974,487.00	1.023	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	18,542,599.00		Weight	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)				Value	1.05
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	11,831,673.00	224.48	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	52,706.91		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	12,538,343.54		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		2,100,000.00	94.47	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		38,035,070.10		Value	0.40

Total Profile Score: 3.65 *

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	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) ¹		7,722,904	1,489,285	516,287	1,306,260	996,087	262,081	1,313,224					
5	Investments	120												
6	Taxes Receivable	130	6,745,184	494,559	413,484	311,721	279,850							
7	Interfund Receivables	140												
8	Intergovernmental Accounts Receivable	150	196,131											
9	Other Receivables	160				93,275								
10	Inventory	170												
11	Prepaid Items	180												
12	Other Current Assets (Describe & Itemize)	190												
13	Total Current Assets		14,664,219	1,983,844	929,771	1,711,256	1,275,937	262,081	1,313,224	0	0	0		
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures	210											0	
16	Land	220											1,658,656	
17	Building & Building Improvements	230											25,131,120	
18	Site Improvements & Infrastructure	240											1,063,174	
19	Capitalized Equipment	250											3,239,348	
20	Construction in Progress	260											70,395	
21	Amount Available in Debt Service Funds	340												0
22	Amount to be Provided for Payment on Long-Term Debt	350												2,100,000
23	Total Capital Assets												31,162,693	2,100,000
24	CURRENT LIABILITIES (400)													
25	Interfund Payables	410												
26	Intergovernmental Accounts Payable	420	48,831	148,931		27,370								
27	Other Payables	430												
28	Contracts Payable	440												
29	Loans Payable	460												
30	Salaries & Benefits Payable	470	1,129,907											
31	Payroll Deductions & Withholdings	480	177,071	7,040			1,792							
32	Deferred Revenues & Other Current Liabilities	490	6,754,236	494,559	413,484	311,721	279,850							
33	Due to Activity Fund Organizations	493												
34	Total Current Liabilities		8,110,045	650,530	413,484	339,091	281,642	0	0	0	0	0		
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												2,100,000
37	Total Long-Term Liabilities													2,100,000
38	Reserved Fund Balance	714		1,333,314	516,287	1,372,165	994,295	262,081	1,313,224					
39	Unreserved Fund Balance	730	6,554,174											
40	Investment in General Fixed Assets												31,162,693	
41	Total Liabilities and Fund Balance		14,664,219	1,983,844	929,771	1,711,256	1,275,937	262,081	1,313,224	0	0	0	31,162,693	2,100,000
42														
43	ASSETS /LIABILITIES for Student Activity Funds													
44	CURRENT ASSETS (100) for Student Activity Funds													
45	Student Activity Fund Cash and Investments	126	246,889											
46	Total Student Activity Current Assets For Student Activity Funds		246,889											
47	CURRENT LIABILITIES (400) For Student Activity Funds													
48	Total Current Liabilities For Student Activity Funds		0											
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	246,889											
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		246,889											
51														
52	Total ASSETS /LIABILITIES District with Student Activity Funds													
53	Total Current Assets District with Student Activity Funds		14,911,108	1,983,844	929,771	1,711,256	1,275,937	262,081	1,313,224	0	0	0		
54	Total Capital Assets District with Student Activity Funds												31,162,693	2,100,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds													
56	Total Current Liabilities District with Student Activity Funds		8,110,045	650,530	413,484	339,091	281,642	0	0	0	0	0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds													
58	Total Long-Term Liabilities District with Student Activity Funds													2,100,000
59	Reserved Fund Balance District with Student Activity Funds	714	246,889	1,333,314	516,287	1,372,165	994,295	262,081	1,313,224	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	6,554,174	0	0	0	0	0	0	0	0	0		
61	Investment in General Fixed Assets District with Student Activity Funds												31,162,693	
62	Total Liabilities and Fund Balance District with Student Activity Funds		14,911,108	1,983,844	929,771	1,711,256	1,275,937	262,081	1,313,224	0	0	0	31,162,693	2,100,000

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	RECEIPTS/REVENUES										
5	LOCAL SOURCES	1000	13,096,027	1,114,006	793,035	606,079	530,976	0	0	0	0
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
7	STATE SOURCES	3000	1,987,193	0	0	369,626	0	0	0	0	0
8	FEDERAL SOURCES	4000	1,369,668	0	0	0	0	0	0	0	0
9	Total Direct Receipts/Revenues		16,452,888	1,114,006	793,035	975,705	530,976	0	0	0	0
10	Receipts/Revenues for "On Behalf" Payments ²	3998	12,155,368								
11	Total Receipts/Revenues		28,608,256	1,114,006	793,035	975,705	530,976	0	0	0	0
12	DISBURSEMENTS/EXPENDITURES										
13	Instruction	1000	11,508,044				71,514			0	
14	Support Services	2000	3,391,578	1,434,846		745,899	271,198	29,217		0	0
15	Community Services	3000	0	0		0	0			0	
16	Payments to Other Districts & Governmental Units	4000	1,894,120	0	0	0	0	0		0	0
17	Debt Service	5000	0	0	796,899	0	0			0	0
18	Total Direct Disbursements/Expenditures		16,793,742	1,434,846	796,899	745,899	342,712	29,217		0	0
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	12,155,368	0	0	0	0	0		0	0
20	Total Disbursements/Expenditures		28,949,110	1,434,846	796,899	745,899	342,712	29,217		0	0
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(340,854)	(320,840)	(3,864)	229,806	188,264	(29,217)	0	0	0
22	OTHER SOURCES/USES OF FUNDS										
23	OTHER SOURCES OF FUNDS (7000)										
24	PERMANENT TRANSFER FROM VARIOUS FUNDS										
25	Abolishment of the Working Cash Fund ¹²	7110									
26	Abatement of the Working Cash Fund ¹²	7110									
27	Transfer of Working Cash Fund Interest	7120									
28	Transfer Among Funds	7130									
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 ⁴	7160									
32	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
33	SALE OF BONDS (7200)										
34	Principal on Bonds Sold	7210									
35	Premium on Bonds Sold	7220									
36	Accrued Interest on Bonds Sold	7230									
37	Sale or Compensation for Fixed Assets ⁶	7300									
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						0			
43	ISBE Loan Proceeds	7900									
44	Other Sources Not Classified Elsewhere	7990									
45	Total Other Sources of Funds		0	0	0	0	0	0	0	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	(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
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(340,854)	(320,840)	(3,864)	229,806	188,264	(29,217)	0	0	0
79	Fund Balances without Student Activity Funds - July 1, 2020		6,895,028	1,654,154	520,151	1,142,359	806,031	291,298	1,313,224		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		6,554,174	1,333,314	516,287	1,372,165	994,295	262,081	1,313,224	0	0
84	Student Activity Fund Balance - July 1, 2020		256,330								
85	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	27,054								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	36,495								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(9,441)								
91	Student Activity Fund Balance - June 30, 2021		246,889								
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	13,123,081	1,114,006	793,035	606,079	530,976	0	0	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	1,987,193	0	0	369,626	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,369,668	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		16,479,942	1,114,006	793,035	975,705	530,976	0	0	0	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	12,155,368	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		28,635,310	1,114,006	793,035	975,705	530,976	0	0	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										

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)
	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
102	Instruction	1000	11,544,539				71,514				
103	Support Services	2000	3,391,578	1,434,846		745,899	271,198	29,217		0	0
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	1,894,120	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	796,899	0	0			0	0
107	Total Direct Disbursements/Expenditures		16,830,237	1,434,846	796,899	745,899	342,712	29,217		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	12,155,368	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		28,985,605	1,434,846	796,899	745,899	342,712	29,217		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(350,295)	(320,840)	(3,864)	229,806	188,264	(29,217)	0	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	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		6,801,063	1,333,314	516,287	1,372,165	994,295	262,081	1,313,224	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
			(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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		12,897,274	924,474	792,392	587,681	521,694				
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		12,897,274	924,474	792,392	587,681	521,694	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230		76,191			8,870				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	76,191	0	0	8,870	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	6,779								
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	125								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		6,904								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	10,743	727	643	470	412				
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		10,743	727	643	470	412	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	6,571								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	509								
75	Total Food Service		7,080								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719	6,360								
79	Fees	1720	60,666								

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

	A	B	C	D	E	F	G	H	I	J	K
			(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	5,173								
82	Student Activity Funds Revenues	1799	27,054								
83	Total District/School Activity Income (without Student Activity Funds)		72,199	0							
84	Total District/School Activity Income (with Student Activity Funds)		99,253								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	63,470								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		63,470								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		112,614							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	9,758			1,368					
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
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									
109	Other Local Revenues (Describe & Itemize)	1999	28,599			16,560					
110	Total Other Revenue from Local Sources		38,357	112,614	0	17,928	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	13,096,027	1,114,006	793,035	606,079	530,976	0	0	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	13,123,081								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)	ONE									
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,912,819								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,912,819	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	36,425								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	34,936								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		71,361	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
			(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											
148	State Free Lunch & Breakfast	3360	994								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				58,398					
155	Transportation - Special Education	3510				311,228					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		369,626	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	2,019								
171	Total Restricted Grants-In-Aid		74,374	0	0	369,626	0	0	0	0	0
172	Total Receipts from State Sources	3000	1,987,193	0	0	369,626	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
			(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	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program		131								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	84								
196	Summer Food Service Program	4225	203,821								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		204,036				0				
201	TITLE I										
202	Title I - Low Income	4300	229,854								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		229,854	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	15,688								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		15,688	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	14,817								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	485,294								
216	Fed - Spec Education - IDEA - Room & Board	4625	79,114								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		579,225	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title IIIIE - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
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	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	33,955								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	32,001								
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	89,269								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	185,640								

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

1	A	B	C	D	E	F	G	H	I	J	K
2			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
267	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
268	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		1,369,668	0	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	1,369,668	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		16,452,888	1,114,006	793,035	975,705	530,976	0	0	0	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		16,479,942	1,114,006	793,035	975,705	530,976	0	0	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
10	EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000											
Regular Programs	1100	6,273,699	751,693	12,770	596,440			3,909			7,638,511	7,201,682
Tuition Payment to Charter Schools	1115										0	
Pre-K Programs	1125										0	
Special Education Programs (Functions 1200-1220)	1200	511,728	90,205	30,256	10,377						642,566	574,969
Special Education Programs Pre-K	1225	60,490	5,428		7,147						73,065	117,585
Remedial and Supplemental Programs K-12	1250	1,351,537	222,334	7,889	62,948						1,644,708	1,750,426
Remedial and Supplemental Programs Pre-K	1275	103,990	16,407	0	280						120,677	76,077
Adult/Continuing Education Programs	1300										0	
CTE Programs	1400				813						813	83,796
Interscholastic Programs	1500	169,238	31,222	1,825	10,387			188			212,860	360,425
Summer School Programs	1600										0	500
Gifted Programs	1650	185,328	34,200		1,311						220,839	285,666
Driver's Education Programs	1700										0	
Bilingual Programs	1800	662,882	175,568	29,663				600			868,713	864,016
Truant Alternative & Optional Programs	1900										0	
Pre-K Programs - Private Tuition	1910										0	
Regular K-12 Programs - Private Tuition	1911										0	
Special Education Programs K-12 - Private Tuition	1912							85,292			85,292	250,000
Special Education Programs Pre-K - Tuition	1913										0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914										0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915										0	
Adult/Continuing Education Programs - Private Tuition	1916										0	
CTE Programs - Private Tuition	1917										0	
Interscholastic Programs - Private Tuition	1918										0	
Summer School Programs - Private Tuition	1919										0	
Gifted Programs - Private Tuition	1920										0	
Bilingual Programs - Private Tuition	1921										0	
Truants Alternative/Optional Ed Progs - Private Tuition	1922										0	
Student Activity Fund Expenditures	1999							36,495			36,495	
Total Instruction ¹⁹ (without Student Activity Funds)	1000	9,318,892	1,327,057	82,403	689,703	0	89,989	0	0	0	11,508,044	11,565,142
Total Instruction ¹⁹ (with Student Activity Funds)	1000	9,318,892	1,327,057	82,403	689,703	0	126,484	0	0	0	11,544,539	11,565,142
SUPPORT SERVICES (ED)	2000											
SUPPORT SERVICES - PUPILS												
Attendance & Social Work Services	2110	366,732	88,725		216						455,673	512,808
Guidance Services	2120	60,180	5,415								65,595	63,620
Health Services	2130	201,307	36,780	4,827				509			243,423	420,814
Psychological Services	2140	104,921	37,947		1,295						144,163	158,460
Speech Pathology & Audiology Services	2150										0	
Other Support Services - Pupils (Describe & Itemize)	2190										0	
Total Support Services - Pupils	2100	733,140	168,867	4,827	1,511	0	509	0	0	0	908,854	1,155,702
SUPPORT SERVICES - INSTRUCTIONAL STAFF												
Improvement of Instruction Services	2210	13,877	4,023	7,859				6,860			32,619	53,454
Educational Media Services	2220	346,041	74,965	17,384	93,038	11,537	18,979				561,944	899,155
Assessment & Testing	2230			18,896							18,896	20,600
Total Support Services - Instructional Staff	2200	359,918	78,988	44,139	93,038	11,537	25,839	0	0	0	613,459	973,209
SUPPORT SERVICES - GENERAL ADMINISTRATION												
Board of Education Services	2310			172,008	3,128		10,685				185,821	244,003
Executive Administration Services	2320	242,338	58,748	2,217	2,337		4,345				309,985	333,443
Special Area Administration Services	2330										0	
Tort Immunity Services	2361, 2365										0	
Total Support Services - General Administration	2300	242,338	58,748	174,225	5,465	0	15,030	0	0	0	495,806	577,446
SUPPORT SERVICES - SCHOOL ADMINISTRATION												
Office of the Principal Services	2410	660,275	253,373		5,081		3,012				921,741	939,028
Other Support Services - School Admin (Describe & Itemize)	2490										0	
Total Support Services - School Administration	2400	660,275	253,373	0	5,081	0	3,012	0	0	0	921,741	939,028
SUPPORT SERVICES - BUSINESS												
Direction of Business Support Services	2510										0	
Fiscal Services	2520	175,477	25,851		1,819		340				203,487	320,690
Operation & Maintenance of Plant Services	2540										0	
Pupil Transportation Services	2550										0	
Food Services	2560	147,629	3,935	5,818	58,899						216,281	332,854
Internal Services	2570										0	
Total Support Services - Business	2500	323,106	29,786	5,818	60,718	0	340	0	0	0	419,768	653,544
SUPPORT SERVICES - CENTRAL												
Direction of Central Support Services	2610										0	
Planning, Research, Development, & Evaluation Services	2620										0	
Information Services	2630										0	
Staff Services	2640										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)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
73	Data Processing Services	2660			31,950						31,950	92,000
74	Total Support Services - Central	2600	0	0	31,950	0	0	0	0	0	31,950	92,000
75	Other Support Services (Describe & Itemize)	2900									0	
76	Total Support Services	2000	2,318,777	589,762	260,959	165,813	11,537	44,730	0	0	3,391,578	4,390,929
77	COMMUNITY SERVICES (ED)	3000									0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120						1,894,120			1,894,120	1,650,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			0		1,894,120				1,894,120	1,650,000
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200					0				0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0		0				0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			0		1,894,120				1,894,120	1,650,000
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
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	Total Interest on Short-Term Debt	5100					0				0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000					0				0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		11,637,669	1,916,819	343,362	855,516	11,537	2,028,839	0	0	16,793,742	17,606,071
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		11,637,669	1,916,819	343,362	855,516	11,537	2,065,334	0	0	16,830,237	17,606,071
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(340,854)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(350,295)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	467,885	108,601	437,555	336,089	84,716				1,434,846	1,375,134
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	467,885	108,601	437,555	336,089	84,716	0	0	0	1,434,846	1,375,134
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	467,885	108,601	437,555	336,089	84,716	0	0	0	1,434,846	1,375,134
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	

**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
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										
155	Total Direct Disbursements/Expenditures		467,885	108,601	437,555	336,089	84,716	0	0	0	1,434,846	1,375,134
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(320,840)	

**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	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						61,424			61,424	105,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
174	Principal Retired) ¹¹							735,000			735,000	730,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						475			475	475
176	Total Debt Services	5000			0			796,899			796,899	835,475
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			796,899			796,899	835,475
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,864)	
180												
181	40 - TRANSPORTATION FUND (TR)											
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	178,156	15,628	521,840	30,275					745,899	1,051,683
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	178,156	15,628	521,840	30,275	0	0	0	0	745,899	1,051,683
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	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
210	Principal Retired) ¹¹										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		178,156	15,628	521,840	30,275	0	0	0	0	745,899	1,051,683
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										229,806	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		2,996							2,996	22,664
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		22,391							22,391	21,253
222	Special Education Programs - Pre-K	1225									0	8,654
223	Remedial and Supplemental Programs - K-12	1250		39,736							39,736	56,134
224	Remedial and Supplemental Programs - Pre-K	1275									0	1,395
225	Adult/Continuing Education Programs	1300									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) 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												
226	CTE Programs	1400									0	980
227	Interscholastic Programs	1500		5							5	3,051
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	2,285
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800		6,386							6,386	16,911
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		71,514							71,514	133,327
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	4,030
237	Guidance Services	2120									0	
238	Health Services	2130		25,602							25,602	22,213
239	Psychological Services	2140									0	1,995
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		25,602							25,602	28,238
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	122
245	Educational Media Services	2220		32,246							32,246	28,591
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		32,246							32,246	28,713
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	24
250	Executive Administration Services	2320		11,437							11,437	14,202
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		11,437							11,437	14,226
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		28,493							28,493	27,031
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		28,493							28,493	27,031
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		27,330							27,330	25,515
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		85,204							85,204	89,945
264	Pupil Transportation Services	2550		32,689							32,689	31,173
265	Food Services	2560		28,197							28,197	44,694
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		173,420							173,420	191,327
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		271,198							271,198	289,535
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			342,712				0			342,712	422,862
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										188,264	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										

**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	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					29,217				29,217	90,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	29,217	0	0	0	29,217	90,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	29,217	0	0	0	29,217	90,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(29,217)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									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	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									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	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									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	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
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
1												
2												
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540									0	
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services (Describe & Itemize)	2900									0	
386	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
387	COMMUNITY SERVICES (TF)	3000									0	
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
424												
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530									0	
429	Operation & Maintenance of Plant Services	2540									0	
430	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	

**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	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	12,897,274	6,487,039	6,410,235	13,162,890	6,675,851
5	Operations & Maintenance	924,474	480,572	443,902	975,131	494,559
6	Debt Services **	792,392	401,789	390,603	815,273	413,484
7	Transportation	587,681	302,904	284,777	614,625	311,721
8	Municipal Retirement	521,694	271,935	249,759	551,785	279,850
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	0	67,373	(67,373)	136,706	69,333
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	15,723,515	8,011,612	7,711,903	16,256,410	8,244,798
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)	Outstanding July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding June 30, 2021	Ending June 30, 2021				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes						0				
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund						0				
7	Operations & Maintenance Fund						0				
8	Debt Services - Construction						0				
9	Debt Services - Working Cash						0				
10	Debt Services - Refunding Bonds						0				
11	Transportation Fund						0				
12	Municipal Retirement/Social Security Fund						0				
13	Fire Prevention & Safety Fund						0				
14	Other - (Describe & Itemize)						0				
15	Total TAWs	0		0	0		0				
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund						0				
18	Operations & Maintenance Fund						0				
19	Fire Prevention & Safety Fund						0				
20	Other - (Describe & Itemize)						0				
21	Total TANs	0		0	0		0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)						0				
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)						0				
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
31	Series 2015	02/24/15	5,525,000	3, 6	2,835,000				735,000	2,100,000	2,100,000
32										0	
33										0	
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			5,525,000		2,835,000	0	0	735,000		2,100,000	2,100,000
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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2020										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	0	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	0				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2021						0	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
29											
30	Yes <input type="checkbox"/> No <input 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				
33	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
34											
35	Expenditures:										
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	Total					0					
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0					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	CARES, CRRSA, and ARP SCHEDULE - FY 2021												
2	Please read schedule instructions before completing.												
3	<div style="float: right; border: 1px solid black; padding: 5px; width: fit-content;"> SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?			X	Yes			No					
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	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.										
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	157,735									157,735
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	Total Revenue Section A			157,735	0		0	0	0			0	157,735
16	Revenue Section B		Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
17			(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										0
21	https://www.isbe.net/Layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx												
22	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)		4998										0
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										0
26	Total Revenue Section B			0	0		0	0	0			0	0
27	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
28	Total Other Federal Revenue (Section A plus Section B)		4998	157,735	0		0	0	0			0	157,735
29	Total Other Federal Revenue from Revenue Tab		4998	0	0		0	0	0			0	0

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)		157,735	0		0	0	0			0	157,735
33	Error must be corrected before submitting to ISBE		ERROR	OK		OK	OK	OK			OK	ERROR
34												
35	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	Expenditure Section A:											
38												
39												
40	ESSER I EXPENDITURES											
41	FUNCTION											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000						157,735				157,735
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	Expenditure Section B:											
56												
57												
58	CARES ACT -Nutrition Funding EXPENDITURES											
59	FUNCTION											
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										0
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										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES		-----DISBURSEMENTS-----									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
76	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000										0
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
91	Expenditure Section D:											
92	GEER I EXPENDITURES		-----DISBURSEMENTS-----									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
94	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
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
112	Fund EXPENDITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117												
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122												
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127												
128	Expenditure Section F:											
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
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	FUNCTION											
133	INSTRUCTION	1000		0	0	0	157,735	0	0	0		157,735
134	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
135	TOTAL EXPENDITURES											157,735
136												
137	Expenditure Section G:											
138	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
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	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
2												
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	1,658,656			1,658,656						1,658,656
6	Depreciable Land	222	0			0					0	0
7	Buildings	230										
8	Permanent Buildings	231	25,131,120			25,131,120	50	12,974,657	535,922		13,510,579	11,620,541
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,063,174			1,063,174	20	976,893	11,207		988,100	75,074
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251				0					0	0
13	5 Yr Schedule	252	3,219,986	19,362		3,239,348	5	2,644,776	464,840		3,109,616	129,732
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	0	70,395		70,395	-					70,395
16	Total Capital Assets	200	31,072,936	89,757	0	31,162,693		16,596,326	1,011,969	0	17,608,295	13,554,398
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								1,011,969			

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

	A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)				
2	<i><u>This schedule is completed for school districts only.</u></i>				
3					
4	Fund	Sheet Row	ACCOUNT NO - TITLE		
5					
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition	
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition	
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition	
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition	
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition	
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition	
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services	
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	
99				Estimated OEPP (Line 97 divided by Line 98)	\$
100					

	A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)				
2	<i>This schedule is completed for school districts only.</i>				
3					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE		
5					
101			PER CAPITA TUITION CHARGE		
102					
103	LESS OFFSETTING RECEIPTS/REVENUES:				
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top	
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	
194					
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	
197				Total Depreciation Allowance (from page 32, Line 18, Col I)	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$	\$
201					
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.				
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.				

	A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)				
2	<i><u>This schedule is completed for school districts only.</u></i>				
3					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		
5					
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.				
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary				

	F	GH
1		
2		
3		
4	Amount	
5		
6		
7		
8	16,793,742	
9	1,434,846	
10	796,899	
11	745,899	
12	342,712	
13	0	
14	20,114,098	
15		
16		
17		
18	0	
19	0	
20	0	
21	0	
22	0	
23	0	
24	0	
25	0	
26	0	
27	0	
28	0	
29	0	
30	0	
31	0	
32	0	
33	0	
34	0	
35	73,065	
36	120,677	
37	0	
38	0	
39	0	
40	0	
41	85,292	
42	0	
43	0	
44	0	
45	0	
46	0	
47	0	
48	0	
49	0	
50	0	
51	0	
52	0	
53	1,894,120	
54	11,537	
55	0	
56	0	
57	0	
58	84,716	
59	0	
60	0	
61	735,000	
62	0	
63	0	
64	0	
65	0	
66	0	
67	0	
68	0	
69	0	
70	0	
71	0	
72	0	
73	0	
74	0	
75	0	
76	0	
77	0	
78	0	
79	0	
80	0	
81	0	
82	0	
83	0	
84	0	
85	0	

	F	G	H
1			
2			
3			
4	Amount		
5			
86	0		
87	0		
88	0		
89	0		
90	0		
91	0		
92	0		
93	0		
94	0		
95	0		
96	3,004,407		
97	17,109,691		
98	1,220.00		
99	14,024.34		
100			

	F	CH
1		
2		
3		
4	Amount	
101		
102		
103		
104	0	
105	0	
106	0	
107	0	
108	0	
109	0	
110	0	
111	0	
112	0	
113	0	
114	7,080	
115	72,199	
116	63,470	
117	0	
118	0	
119	0	
120	0	
121	112,614	
122	0	
123	0	
124	0	
125	71,361	
126	0	
127	0	
128	994	
129	0	
130	0	
131	369,626	
132	0	
133	0	
134	0	
135	0	
136	0	
137	0	
138	0	
139	0	
140	0	
141	2,019	
142	0	
143	0	
144	0	
145	204,036	
146	229,854	
147	15,688	
148	485,294	
149	79,114	
150	0	
151	0	
152	0	
177	0	
178	0	
179	0	
180	0	
181	33,955	
182	0	
183	0	
184	32,001	
185	0	
186	0	
187	0	
188	89,269	
189	185,640	
190	0	
191	(157,735)	
192	506,657	
193	77,559	
194		
195	2,480,695	
196	14,628,996	
197	1,011,969	
198	15,640,965	
199	1,220.00	
200	12,820.46	
201		
202		
203		

	F	G	H
1			
2			
3			
4	Amount		
5			
204			
205			

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:

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	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			11,579,558		11,579,558	
20	Support Services:							
21	Pupil	2100			934,456		934,456	
22	Instructional Staff	2200			634,168		634,168	
23	General Admin.	2300			507,243		507,243	
24	School Admin	2400			950,234		950,234	
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	230,817	0	230,817	0	0	
28	Oper. & Maint. Plant Services	2540		1,435,334	1,435,334	0	0	
29	Pupil Transportation	2550		778,588		778,588		
30	Food Services	2560		244,478		244,478		
31	Internal Services	2570	0	0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0	0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	0	
35	Information Services	2630		0		0	0	
36	Staff Services	2640	0	0	0	0	0	
37	Data Processing Services	2660	31,950	0	31,950	0	0	
38	Other:	2900		0		0	0	
39	Community Services	3000		0		0	0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)				(19,200)		(19,200)	
41	Total			262,767	17,044,859	1,698,101	15,609,525	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	262,767	Total Indirect Costs:	1,698,101	
44				Total Direct Costs:	17,044,859	Total Direct Costs:	15,609,525	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
45					= 1.54%		= 10.88%	
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 97-100</i>)				
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	Darien Public School District 61				
7	19-022-0610-02				
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 				
10	Service or Function (<i>Check all that apply</i>)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X	X	N/A
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA:</u>				
41					
42					
43					

	F	G	H	I	J	K
1	URCING					
2	0357)					
3						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26	LADSE					
27						
28						
29						
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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: Darien Public School District 61
RCDT Number: 19-022-0610-02

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	309,985		0	309,985	341,599		0	341,599
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
8. Totals		309,985	0	0	309,985	341,599	0	0	341,599
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									10%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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

Type Below.

1. 1999-Other Local Revenues \$45,159 Donations / grants
2. 3999-Other Restricted Revenues from State Sources - \$2,019 Donations/Grants
- 3.
- 4.

Darien Public School District 61

19-022-0610-02

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	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.					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	16,452,888	1,114,006	975,705		18,542,599
9	Direct Expenditures	16,793,742	1,434,846	745,899		18,974,487
10	Difference	(340,854)	(320,840)	229,806		(431,888)
11	Fund Balance - June 30, 2021	6,554,174	1,333,314	1,372,165	1,313,224	10,572,877
12	<div style="text-align: center; color: blue;"> Unbalanced - however, a deficit reduction plan is not required at this time. </div>					
13						
14						
15						

FY 2021 Audit Checklist

RCDT: 19-022-0610-02
School District/Joint Agreement Name: Darien Public School District 61
Auditor Name: Don Shaw
License #: 065-037815 License Expiration Date (below): 9/30/21
(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)	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:14 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 D41.	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	ERROR
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

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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 not due with the 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. Visit our website at www.isbe.net/gata or via direct link:

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

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

GATA REQUIREMENTS

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

- 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 is found on our website (www.isbe.net/gata) OR by double clicking on the picture below.

What is the Consolidated Year End Financial Report?

The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year that lists all expenditures for each state, federal pass-through grant during the period covered by the organization's financial report will also list all other programs and activities of the organization by the source of funding as direct federal or other expenditures. The CYEFR is used to assist in the facilitation of tracing grant expenditures reported on agency records and make reconciliations from periodic reporting and year end reporting. **All grantees are required to 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 is to the right of this text box. Additional training materials can be found at <https://www.isbe.net/gata> under the "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 fair and in material respects, in relation to the financial statements as a whole. **A CYEFR 'In Relation To' opinion is required for all audits not subject to an OAG audit that have State and Federal expenditures totaling more than \$300,000 for the audit year.** A CYEFR is not required to be submitted with the AFR. However, the audit package will not be accepted in the GOM without the CYEFR and accompanying in-relation to opinion. Therefore, it is advisable that the grantee complete the CYEFR at the same time. **Both the CYEFR and the accompanying 'In-Relation To' opinion must be submitted in the same audit package.**

CLERK at the same time. Both the CLERK and the accompanying Interpretation to Opinion must be submitted in a GOMB audit upload.

no longer required to be submitted by the Annual

s found in the "Single Audit Workpaper Template" on

www/portal)

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