

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

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

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

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b>		<b>Certified Public Accountant Information</b>			
School District/Joint Agreement Number: <b>05-016-0150-04</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Miller, Cooper &amp; Co., Ltd.</b>			
County Name: <b>Cook</b>				Name of Audit Manager: <b>Betsy Allen</b>			
Name of School District/Joint Agreement: <b>Community Consolidated School District 15</b>		<b>Filing Status:</b> <b>Submit electronic AFR directly to ISBE</b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>		Address: <b>1751 Lake Cook Road</b>			
Address: <b>580 N. First Bank Drive</b>				City: <b>Deerfield</b>	State: <b>IL</b>	Zip Code: <b>60015</b>	
City: <b>Palatine</b>				Phone Number: <b>847-205-5000</b>	Fax Number: <b>847-205-1400</b>		
Email Address: <a href="mailto:mccluskd@ccsd15.net">mccluskd@ccsd15.net</a>				<a href="#">IL License Number (9 digit):</a> <b>065-046525</b>		Expiration Date: <b>12/31/2021</b>	
Zip Code: <b>60067</b>				Email Address: <a href="mailto:ballen@millercooper.com">ballen@millercooper.com</a>			
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified				<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>		ISBE Use Only	
		<b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b> <a href="#">Single Audit and GATA Information</a>					
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC			
District Superintendent/Administrator Name (Type or Print): <b>Laurie Heinz</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address: <a href="mailto:heinzl@ccsd15.net">heinzl@ccsd15.net</a>		Email Address:		Email Address:			
Telephone: <b>847-963-3000</b>	Fax Number: <b>847-963-3200</b>	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-version1)**

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	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	<a href="#">2</a>
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	<a href="#">2</a>
Financial Profile Information .....	FP Info	<a href="#">3</a>
Estimated Financial Profile Summary.....	Financial Profile	<a href="#">4</a>
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	<a href="#">5-6</a>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<a href="#">7-9</a>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<a href="#">10-15</a>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<a href="#">16-24</a>
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<a href="#">25</a>
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	<a href="#">26</a>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<a href="#">27</a>
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	<a href="#">28-31</a>
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<a href="#">32</a>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<a href="#">33-35</a>
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	<a href="#">36</a>
Indirect Cost Rate - Computation.....	ICR Computation	<a href="#">37</a>
Report on Shared Services or Outsourcing .....	Shared Outsourced Serv.	<a href="#">38</a>
Administrative Cost Worksheet.....	AC	<a href="#">39</a>
Itemization Schedule.....	ITEMIZATION	<a href="#">40</a>
Reference Page.....	REF	<a href="#">41</a>
Notes, Opinion Letters, etc.....	Opinion-Notes	<a href="#">42</a>
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	<a href="#">43</a>
Audit Checklist/Balancing Schedule.....	AUDITCHECK	<a href="#">Auditcheck</a>
Single Audit and GATA Information.....	Single Audit and GATA Information	<a href="#">---</a>

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **02/05/1995** (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date 12/31/2021

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	114,011	-	964,966	426,004	-	\$1,504,981
<b>Total</b>						\$1,504,981

- 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:**

The Districts AFR was filed on 12/23/2020.

**Miller, Cooper & Co., Ltd.**

Name of Audit Firm (print)

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

*Miller, Cooper & Co., LTD.*

Signature

12/10/2021

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2020</b>			Equalized Assessed Valuation (EAV):				3,914,562,045					
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.026420	+	0.004269	+	0.001184	=	0.031870	0.000000			
11													
12													
13	<b>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".</b>												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
17	160,120,113			153,051,614			7,068,499			57,853,460			
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22													
23	CPRPT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
24	0		+	0		+	0		+	0		0	
25	Other		Total										
26	0		=	0									
27	** The numbers shown are the sum of entries on page 26.												
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					270,104,781						
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		43,609,197								
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	<i>Comments:</i>												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	Community Consolidated School District 15															
8	<b>District Code:</b>	05-016-0150-04															
9	<b>County Name:</b>	Cook															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)					<b>Total</b>		<b>Ratio</b>		<b>Score</b>	<b>4</b>					
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,					57,853,460.00		0.361		<b>Weight</b>	0.35					
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20					160,120,113.00				<b>Value</b>	1.40					
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						0.00										
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40					<b>Total</b>		<b>Ratio</b>		<b>Score</b>	<b>4</b>					
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,					153,051,614.00		0.956		<b>Adjustment</b>	0					
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20					160,120,113.00				<b>Weight</b>	0.35					
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						0.00										
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70					<b>Total</b>		<b>Days</b>		<b>Score</b>	<b>3</b>					
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360					69,297,060.00		162.99		<b>Weight</b>	0.10					
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40					<b>Total</b>		<b>Percent</b>		<b>Score</b>	<b>4</b>					
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates					0.00		100.00		<b>Weight</b>	0.10					
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38)						<b>Total</b>		<b>Percent</b>		<b>Score</b>	<b>4</b>					
33	Total Long-Term Debt Allowed (P3, Cell H32)						43,609,197.00		83.85		<b>Weight</b>	0.10					
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
												<b>Total Profile Score:</b>	<b>3.90</b>				
<b>Estimated 2022 Financial Profile Designation: <u>RECOGNITION</u></b>																	
* 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	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	<b>CURRENT ASSETS (100)</b>											
4	Cash (Accounts 111 through 115) <sup>1</sup>		56,124,170	6,649,413	2,803,577	6,405,494	3,301,684	1,004,949	117,983	405,690	10,790,758	
5	Investments	120	0	0	0	0	0	0	0	0	0	
6	Taxes Receivable	130	50,196,445	7,942,203	2,930,422	2,202,781	2,642,934	0	0	832,744	0	
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0	
8	Intergovernmental Accounts Receivable	150	2,679,495	0	0	1,390,970	0	0	0	0	0	
9	Other Receivables	160	21,892	0	0	0	0	0	0	0	0	
10	Inventory	170	0	0	0	0	0	0	0	0	0	
11	Prepaid Items	180	36,876	0	0	531,784	0	0	0	0	0	
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0	
13	<b>Total Current Assets</b>		109,058,878	14,591,616	5,733,999	10,531,029	5,944,618	1,004,949	117,983	1,238,434	10,790,758	
14	<b>CAPITAL ASSETS (200)</b>											
15	Works of Art & Historical Treasures	210										
16	Land	220										
17	Building & Building Improvements	230										
18	Site Improvements & Infrastructure	240										
19	Capitalized Equipment	250										
20	Construction in Progress	260										
21	Amount Available in Debt Service Funds	340										
22	Amount to be Provided for Payment on Long-Term Debt	350										
23	<b>Total Capital Assets</b>											
24	<b>CURRENT LIABILITIES (400)</b>											
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0	
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0	
27	Other Payables	430	3,645,219	573,898	0	75,127	0	0	0	0	4,291,501	
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0	
29	Loans Payable	460	0	0	0	0	0	0	0	0	0	
30	Salaries & Benefits Payable	470	12,025,620	0	0	0	0	0	0	0	0	
31	Payroll Deductions & Withholdings	480	237,903	3,209	0	2,817	190,672	0	0	0	0	
32	Deferred Revenues & Other Current Liabilities	490	49,737,269	7,942,203	2,930,422	2,202,781	2,642,934	0	0	832,744	0	
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	
34	<b>Total Current Liabilities</b>		65,646,011	8,519,310	2,930,422	2,280,725	2,833,606	0	0	832,744	4,291,501	
35	<b>LONG-TERM LIABILITIES (500)</b>											
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511										
37	<b>Total Long-Term Liabilities</b>											
38	Reserved Fund Balance	714	5,845,800	0	0	531,784	0	0	0	0	0	
39	Unreserved Fund Balance	730	37,567,067	6,072,306	2,803,577	7,718,520	3,111,012	1,004,949	117,983	405,690	6,499,257	
40	Investment in General Fixed Assets											
41	<b>Total Liabilities and Fund Balance</b>		109,058,878	14,591,616	5,733,999	10,531,029	5,944,618	1,004,949	117,983	1,238,434	10,790,758	
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>											
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>											
44	Student Activity Fund Cash and Investments	126	769,069									
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>		769,069									
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>											
47	Total Current Liabilities For Student Activity Funds		0									
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	769,069									
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		769,069									
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>											
51	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>											
52	<b>Total Current Assets District with Student Activity Funds</b>		109,827,947	14,591,616	5,733,999	10,531,029	5,944,618	1,004,949	117,983	1,238,434	10,790,758	
53	<b>Total Capital Assets District with Student Activity Funds</b>											
54	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>											
55	<b>Total Current Liabilities District with Student Activity Funds</b>		65,646,011	8,519,310	2,930,422	2,280,725	2,833,606	0	0	832,744	4,291,501	
56	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>											
57	<b>Total Long-Term Liabilities District with Student Activity Funds</b>											
58	Reserved Fund Balance District with Student Activity Funds	714	6,614,869	0	0	531,784	0	0	0	0	0	
59	Unreserved Fund Balance District with Student Activity Funds	730	37,567,067	6,072,306	2,803,577	7,718,520	3,111,012	1,004,949	117,983	405,690	6,499,257	
60	Investment in General Fixed Assets District with Student Activity Funds											
61	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		109,827,947	14,591,616	5,733,999	10,531,029	5,944,618	1,004,949	117,983	1,238,434	10,790,758	
62												

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

	A	B	L	M	N
1	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		<b>0</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		7,827,932	
17	Building & Building Improvements	230		179,224,183	
18	Site Improvements & Infrastructure	240		7,328,381	
19	Capitalized Equipment	250		35,285,633	
20	Construction in Progress	260		6,377,450	
21	Amount Available in Debt Service Funds	340			2,803,577
22	Amount to be Provided for Payment on Long-Term Debt	350			40,805,620
23	<b>Total Capital Assets</b>			<b>236,043,579</b>	<b>43,609,197</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			43,609,197
37	<b>Total Long-Term Liabilities</b>				<b>43,609,197</b>
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			236,043,579	
41	<b>Total Liabilities and Fund Balance</b>		<b>0</b>	<b>236,043,579</b>	<b>43,609,197</b>
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>0</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>236,043,579</b>	<b>43,609,197</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>43,609,197</b>
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			236,043,579	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>0</b>	<b>236,043,579</b>	<b>43,609,197</b>



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

1	A	B	C	D	E	F	G	H	I	J	K
	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	103,365,733	16,093,314	5,846,294	4,231,478	5,254,306	1,232,150	260	1,717,220	4,041
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	17,866,564	0	0	5,576,530	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	12,986,234	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		134,218,531	16,093,314	5,846,294	9,808,008	5,254,306	1,282,150	260	1,717,220	4,041
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	39,439,762	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		173,658,293	16,093,314	5,846,294	9,808,008	5,254,306	1,282,150	260	1,717,220	4,041
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	93,509,586				1,859,740			0	
13	Support Services	2000	39,213,581	11,385,476		7,995,604	3,298,534	7,148,598		1,428,267	8,240,004
14	Community Services	3000	435,589	0		0	21,899			0	
15	Payments to Other Districts & Governmental Units	4000	511,778	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	6,298,276	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		133,670,534	11,385,476	6,298,276	7,995,604	5,180,173	7,148,598		1,428,267	8,240,004
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	39,439,762	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		173,110,296	11,385,476	6,298,276	7,995,604	5,180,173	7,148,598		1,428,267	8,240,004
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		547,997	4,707,838	(451,982)	1,812,404	74,133	(5,866,448)	260	288,953	(8,235,963)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	2,500,000		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	11,805,000
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	2,910,890
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			69,969						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			10,893						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						6,500,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		0	0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		0	2,500,000	80,862	0	0	6,500,000	0	0	14,715,890
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	(Enter)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Whole Dollars]	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	2,500,000	0							
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	69,969	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	10,893	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	6,500,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		2,580,862	6,500,000	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(2,580,862)	(4,000,000)	80,862	0	0	6,500,000	0	0	14,715,890
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(2,032,865)	707,838	(371,120)	1,812,404	74,133	633,552	260	288,953	6,479,927
79	<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		45,445,732	5,364,468	3,174,697	6,437,900	3,036,879	371,397	117,723	116,737	19,330
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		43,412,867	6,072,306	2,803,577	8,250,304	3,111,012	1,004,949	117,983	405,690	6,499,257
84											
85	Student Activity Fund Balance - July 1, 2020		2,057,613								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	714,417								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	2,002,961								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(1,288,544)								
91	Student Activity Fund Balance - June 30, 2021		769,069								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	104,080,150	16,093,314	5,846,294	4,231,478	5,254,306	1,232,150	260	1,717,220	4,041
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	17,866,564	0	0	5,576,530	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	12,986,234	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		134,932,948	16,093,314	5,846,294	9,808,008	5,254,306	1,282,150	260	1,717,220	4,041
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	39,439,762	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		174,372,710	16,093,314	5,846,294	9,808,008	5,254,306	1,282,150	260	1,717,220	4,041
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	95,512,547				1,859,740				
103	Support Services	2000	39,213,581	11,385,476		7,995,604	3,298,534	7,148,598		1,428,267	8,240,004
104	Community Services	3000	435,589	0		0	21,899				
105	Payments to Other Districts & Governmental Units	4000	511,778	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	6,298,276	0	0			0	0
107	Total Direct Disbursements/Expenditures		135,673,495	11,385,476	6,298,276	7,995,604	5,180,173	7,148,598		1,428,267	8,240,004
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	39,439,762	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		175,113,257	11,385,476	6,298,276	7,995,604	5,180,173	7,148,598		1,428,267	8,240,004
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(740,547)	4,707,838	(451,982)	1,812,404	74,133	(5,866,448)	260	288,953	(8,235,963)

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description Whole Dollars	(Enter Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	2,500,000	80,862	0	0	6,500,000	0	0	14,715,890
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		2,580,862	6,500,000	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(2,580,862)	(4,000,000)	80,862	0	0	6,500,000	0	0	14,715,890
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		44,181,936	6,072,306	2,803,577	8,250,304	3,111,012	1,004,949	117,983	405,690	6,499,257

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		98,337,612	15,528,518	5,838,891	4,207,737	2,363,300	0	0	1,626,713	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	1,101,264	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					2,757,257				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>99,438,876</b>	<b>15,528,518</b>	<b>5,838,891</b>	<b>4,207,737</b>	<b>5,120,557</b>	<b>0</b>	<b>0</b>	<b>1,626,713</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,986,943	342,430	0	0	125,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,986,943</b>	<b>342,430</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	2,160								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	38,341								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>40,501</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				1,373					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				512					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					<b>1,885</b>					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	114,227	16,455	7,020	13,461	8,749	338	260	20	4,041
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		<b>114,227</b>	<b>16,455</b>	<b>7,020</b>	<b>13,461</b>	<b>8,749</b>	<b>338</b>	<b>260</b>	<b>20</b>	<b>4,041</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	376								
74	Other Food Service (Describe & Itemize)	1690	3,854								
75	<b>Total Food Service</b>		<b>4,230</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	714,417								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>0</b>	<b>0</b>							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>714,417</b>								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	887,135								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	<b>Total Textbook Income</b>		<b>887,135</b>								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	665	4,275							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	15,000	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	187,670	0	0	0	0
100	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
101	Refund of Prior Years' Expenditures	1950	37,544	4,358	0	0	0	0	90,405	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	979,142	0	0	0	0
103	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
104	Proceeds from Vendors' Contracts	1980	127,934	1,910	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
106	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
107	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
108	Other Local Fees (Describe & Itemize)	1993	13,446	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	714,232	195,368	383	8,395	0	50,000	0	82	0
110	<b>Total Other Revenue from Local Sources</b>		<b>893,821</b>	<b>205,911</b>	<b>383</b>	<b>8,395</b>	<b>0</b>	<b>1,231,812</b>	<b>0</b>	<b>90,487</b>	<b>0</b>
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>103,365,733</b>	<b>16,093,314</b>	<b>5,846,294</b>	<b>4,231,478</b>	<b>5,254,306</b>	<b>1,232,150</b>	<b>260</b>	<b>1,717,220</b>	<b>4,041</b>
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>104,080,150</b>								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
115	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
116	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	16,946,225	0	0	0	0	0	0	0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		<b>16,946,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	458,240			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	415,202			0					
131	Special Education - Orphanage - Summer Individual	3130	2,288			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	<b>Total Special Education</b>		<b>875,730</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	10,339	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	<b>Total Career and Technical Education</b>		<b>10,339</b>	<b>0</b>			<b>0</b>				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				
148	State Free Lunch & Breakfast	3360	16,940								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		3,855,342	0				
155	Transportation - Special Education	3510	0	0		1,721,188	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>5,576,530</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0			0				
160	Truant Alternative/Optional Education	3695	0				0				
161	Early Childhood - Block Grant	3705	0	0			0				
162	Chicago General Education Block Grant	3766	0	0			0				
163	Chicago Educational Services Block Grant	3767	0	0			0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0				0				
167	Extended Learning Opportunities - Summer Bridges	3825	0				0				
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				50,000			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	17,330	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>920,339</b>	<b>0</b>	<b>0</b>	<b>5,576,530</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>17,866,564</b>	<b>0</b>	<b>0</b>	<b>5,576,530</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	17,240				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	10,281				0				
196	Summer Food Service Program	4225	4,682,762				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	13,187				0				
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	<b>Total Food Service</b>		4,723,470				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	1,079,334	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	16,629	0		0	0				
206	<b>Total Title I</b>		1,095,963	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	8,161	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	<b>Total Title IV</b>		8,161	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	83,635	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	2,491,568	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	254,794	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	<b>Total Federal - Special Education</b>		2,829,997	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0		0	0				
222	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
223	<b>Total CTE - Perkins</b>		0	0		0	0				
224	Federal - Adult Education	4810	0	0		0	0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LI/PLEP)	4909	315,174			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	203,757			0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	356,139	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	993,260	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,460,313	0		0	0	0			0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		12,986,234	0	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	12,986,234	0	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		134,218,531	16,093,314	5,846,294	9,808,008	5,254,306	1,282,150	260	1,717,220	4,041
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		134,932,948	16,093,314	5,846,294	9,808,008	5,254,306	1,282,150	260	1,717,220	4,041



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	47,355,642	8,602,203	785,319	3,675,208	583,281	0	103,019	0	61,104,672	62,040,143
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	12,585,293	3,605,247	91,038	173,077	6,962	1,625,153	8,415	0	18,095,185	18,446,783
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	19,979	306	0	126,107	0	0	0	0	146,392	345,808
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	128,631	1,914	0	34,163	0	780	0	0	165,488	599,928
15	Summer School Programs	1600	205,552	2,224	0	1,343	0	0	0	0	209,119	59,225
16	Gifted Programs	1650	977,760	159,918	0	4,450	0	0	0	0	1,142,128	1,055,681
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	10,070,416	2,013,249	38,910	524,027	0	0	0	0	12,646,602	12,639,834
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						2,002,961			2,002,961	564,041
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>71,343,273</b>	<b>14,385,061</b>	<b>915,267</b>	<b>4,538,375</b>	<b>590,243</b>	<b>1,625,933</b>	<b>111,434</b>	<b>0</b>	<b>93,509,586</b>	<b>95,187,402</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>71,343,273</b>	<b>14,385,061</b>	<b>915,267</b>	<b>4,538,375</b>	<b>590,243</b>	<b>3,628,894</b>	<b>111,434</b>	<b>0</b>	<b>95,512,547</b>	<b>95,751,443</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	3,034,413	512,347	85,055	129	0	0	0	0	3,631,944	3,277,260
39	Guidance Services	2120	226,055	44,938	0	126	0	0	0	0	271,119	253,089
40	Health Services	2130	2,158,438	501,141	756,675	97,359	0	0	4,413	0	3,518,026	4,197,780
41	Psychological Services	2140	1,221,179	205,677	290,985	11,928	0	700	0	0	1,730,469	1,541,781
42	Speech Pathology & Audiology Services	2150	2,395,279	381,740	124,437	34,731	0	0	5,085	0	2,941,272	2,864,784
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>9,035,364</b>	<b>1,645,843</b>	<b>1,257,152</b>	<b>144,273</b>	<b>0</b>	<b>700</b>	<b>9,498</b>	<b>0</b>	<b>12,092,830</b>	<b>12,134,694</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	3,315,355	597,746	460,748	108,366	0	0	0	0	4,482,215	5,003,711
47	Educational Media Services	2220	1,176,264	182,757	353,993	244,283	94,133	2,600	1,439,901	0	3,493,931	4,672,286
48	Assessment & Testing	2230	212,718	31,839	172,059	15,010	0	0	0	0	431,626	561,205
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,704,337</b>	<b>812,342</b>	<b>986,800</b>	<b>367,659</b>	<b>94,133</b>	<b>2,600</b>	<b>1,439,901</b>	<b>0</b>	<b>8,407,772</b>	<b>10,237,202</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	627,399	50,044	528,366	65,297	0	33,042	0	0	1,304,148	1,118,347
52	Executive Administration Services	2320	698,461	91,076	117,286	14,867	0	3,675	0	0	925,365	891,149
53	Special Area Administration Services	2330	829,357	122,934	110	0	0	2,160	0	0	954,561	1,014,951
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,155,217</b>	<b>264,054</b>	<b>645,762</b>	<b>80,164</b>	<b>0</b>	<b>38,877</b>	<b>0</b>	<b>0</b>	<b>3,184,074</b>	<b>3,024,447</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	6,601,284	1,486,893	27,037	54,305	0	89	0	0	8,169,608	8,072,693

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>6,601,284</b>	<b>1,486,893</b>	<b>27,037</b>	<b>54,305</b>	<b>0</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>8,169,608</b>	<b>8,072,693</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	782,693	111,212	129,774	59,176	0	2,075	1,085	0	1,086,015	1,310,994
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	57,000
65	Food Services	2560	1,356,842	663,709	231,251	1,830,704	8,705	976	11,700	0	4,103,887	3,846,967
66	Internal Services	2570	196,118	43,817	57,942	39,591	0	0	0	0	337,468	597,738
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,335,653</b>	<b>818,738</b>	<b>418,967</b>	<b>1,929,471</b>	<b>8,705</b>	<b>3,051</b>	<b>12,785</b>	<b>0</b>	<b>5,527,370</b>	<b>5,812,699</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	3,243	1	0	0	0	0	0	0	3,244	38,096
71	Information Services	2630	199,677	22,441	5,213	63,749	0	1,625	0	0	292,705	357,100
72	Staff Services	2640	701,689	125,610	26,963	75,841	0	1,987	0	0	932,090	1,098,777
73	Data Processing Services	2660	375,820	54,536	21,747	151,733	0	0	0	0	603,836	577,014
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,280,429</b>	<b>202,588</b>	<b>53,923</b>	<b>291,323</b>	<b>0</b>	<b>3,612</b>	<b>0</b>	<b>0</b>	<b>1,831,875</b>	<b>2,070,987</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	52	0	0	0	0	0	52	18,000
76	<b>Total Support Services</b>	<b>2000</b>	<b>26,112,284</b>	<b>5,230,458</b>	<b>3,389,693</b>	<b>2,867,195</b>	<b>102,838</b>	<b>48,929</b>	<b>1,462,184</b>	<b>0</b>	<b>39,213,581</b>	<b>41,370,722</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>185,556</b>	<b>23,123</b>	<b>194,606</b>	<b>12,820</b>	<b>0</b>	<b>0</b>	<b>19,484</b>	<b>0</b>	<b>435,589</b>	<b>1,137,238</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			0			0	0
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	25,000
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>25,000</b>
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			511,778			0			511,778	381,175
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>511,778</b>			<b>0</b>			<b>511,778</b>	<b>381,175</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>511,778</b>			<b>0</b>			<b>511,778</b>	<b>406,175</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		97,641,113	19,638,642	5,011,344	7,418,390	693,081	1,674,862	1,593,102	0	133,670,534	138,101,537
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		97,641,113	19,638,642	5,011,344	7,418,390	693,081	3,677,823	1,593,102	0	135,673,495	138,665,578
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										547,997	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(740,547)	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	8	0	20,740	0	0	0	20,748	0
128	Operation & Maintenance of Plant Services	2540	4,984,884	1,037,681	1,733,912	3,159,726	308,235	1,946	138,344	0	11,364,728	13,322,162
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560	0	0	0	0	0	0	0	0	0	0
131	Total Support Services - Business	2500	4,984,884	1,037,681	1,733,920	3,159,726	328,975	1,946	138,344	0	11,385,476	13,322,162
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	4,984,884	1,037,681	1,733,920	3,159,726	328,975	1,946	138,344	0	11,385,476	13,322,162
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	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			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
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			0			0	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			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		4,984,884	1,037,681	1,733,920	3,159,726	328,975	1,946	138,344	0	11,385,476	13,322,162
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										4,707,838	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157	<b>30 - DEBT SERVICES (DS)</b>											
158												
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,731,881			1,731,881	1,346,650
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						4,564,969			4,564,969	4,495,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400				0		1,426			1,426	0
176	<b>Total Debt Services</b>	<b>5000</b>				<b>0</b>		<b>6,298,276</b>			<b>6,298,276</b>	<b>5,841,650</b>
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	<b>Total Disbursements/ Expenditures</b>					<b>0</b>		<b>6,298,276</b>			<b>6,298,276</b>	<b>5,841,650</b>
179	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(451,982)</b>	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	4,092,162	1,683,638	379,204	731,351	1,091,902	0	17,347	0	7,995,604	10,169,671
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	<b>Total Support Services</b>	<b>2000</b>	<b>4,092,162</b>	<b>1,683,638</b>	<b>379,204</b>	<b>731,351</b>	<b>1,091,902</b>	<b>0</b>	<b>17,347</b>	<b>0</b>	<b>7,995,604</b>	<b>10,169,671</b>
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	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			0	0
193	Payments for Special Education Programs	4120						0			0	0
194	Payments for Adult/Continuing Education Programs	4130						0			0	0
195	Payments for CTE Programs	4140						0			0	0
196	Payments for Community College Programs	4170						0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
198	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>						<b>0</b>			<b>0</b>	<b>0</b>
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						0			0	0
200	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	<b>Total Disbursements/ Expenditures</b>		4,092,162	1,683,638	379,204	731,351	1,091,902	0	17,347	0	7,995,604	10,169,671
215	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,812,404	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		916,386							916,386	891,761
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		725,091							725,091	886,059
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		283							283	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		2,205							2,205	10,119
228	Summer School Programs	1600		13,052							13,052	0
229	Gifted Programs	1650		13,541							13,541	13,274
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		189,182							189,182	232,541
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	<b>Total Instruction</b>	<b>1000</b>		1,859,740							1,859,740	2,033,754
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		43,281							43,281	46,997
237	Guidance Services	2120		3,237							3,237	0
238	Health Services	2130		343,223							343,223	651,808
239	Psychological Services	2140		20,613							20,613	20,826
240	Speech Pathology & Audiology Services	2150		33,631							33,631	33,790
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		443,985							443,985	753,421
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		112,507							112,507	87,227
245	Educational Media Services	2220		138,308							138,308	132,770
246	Assessment & Testing	2230		3,206							3,206	4,353
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		254,021							254,021	224,350
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		23,130							23,130	23,335
250	Executive Administration Services	2320		40,572							40,572	41,697
251	Special Area Administration Services	2330		43,185							43,185	10,279
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		106,887							106,887	75,311
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		317,636							317,636	343,427
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		317,636							317,636	343,427
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		87,563							87,563	107,761

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		891,982							891,982	859,499
264	Pupil Transportation Services	2550		758,253							758,253	918,669
265	Food Services	2560		230,005							230,005	170,723
266	Internal Services	2570		35,930							35,930	38,036
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>2,003,733</b>							<b>2,003,733</b>	<b>2,094,688</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		47							47	399
271	Information Services	2630		35,478							35,478	27,770
272	Staff Services	2640		72,564							72,564	53,588
273	Data Processing Services	2660		64,183							64,183	42,881
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>172,272</b>							<b>172,272</b>	<b>124,638</b>
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	<b>Total Support Services</b>	<b>2000</b>		<b>3,298,534</b>							<b>3,298,534</b>	<b>3,615,835</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>21,899</b>							<b>21,899</b>	<b>28,785</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>5,180,173</b>				<b>0</b>			<b>5,180,173</b>	<b>5,678,374</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>74,133</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	0	0	53,691	0	7,094,907	0	0	0	7,148,598	9,909,422
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>53,691</b>	<b>0</b>	<b>7,094,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,148,598</b>	<b>9,909,422</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>53,691</b>	<b>0</b>	<b>7,094,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,148,598</b>	<b>9,909,422</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(5,866,448)</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	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
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	<b>Total Instruction<sup>44</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	1,390,000
364	Risk Management and Claims Services Payments	2365	0	0	1,428,267	0	0	0	0	0	1,428,267	0
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>1,428,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,428,267</b>	<b>1,390,000</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	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)	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
374	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
375	Food Services	2560	0	0	0	0	0	0	0	0	0	0
376	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
377	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
378	<b>Support Services - Central</b>	<b>2600</b>										
379	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
380	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
381	Information Services	2630	0	0	0	0	0	0	0	0	0	0
382	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
383	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
384	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
385	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,428,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,428,267</b>	<b>1,390,000</b>
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
388	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
389	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
390	Payments for Regular Programs	4110			0			0			0	0
391	Payments for Special Education Programs	4120			0			0			0	0
392	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
393	Payments for CTE Programs	4140			0			0			0	0
394	Payments for Community College Programs	4170			0			0			0	0
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
396	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
397	Payments for Regular Programs - Tuition	4210						0			0	0
398	Payments for Special Education Programs - Tuition	4220						0			0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
400	Payments for CTE Programs - Tuition	4240						0			0	0
401	Payments for Community College Programs - Tuition	4270						0			0	0
402	Payments for Other Programs - Tuition	4280						0			0	0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
404	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
405	Payments for Regular Programs - Transfers	4310						0			0	0
406	Payments for Special Education Programs - Transfers	4320						0			0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
408	Payments for CTE Programs - Transfers	4340						0			0	0
409	Payments for Community College Program - Transfers	4370						0			0	0
410	Payments for Other Programs - Transfers	4380						0			0	0
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
412	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
415	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
416	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
417	Tax Anticipation Warrants	5110						0			0	0
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
419	Other Interest or Short-Term Debt	5150						0			0	0
420	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
421	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										<b>0</b>
422	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,428,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,428,267</b>	<b>1,390,000</b>
423	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>288,953</b>	
425	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
426	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
427	<b>SUPPORT SERVICES - BUSINESS</b>											
428	Facilities Acquisition & Construction Services	2530	0	0	66,201	0	8,029,294	0	0	0	8,095,495	5,930,959
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
430	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>66,201</b>	<b>0</b>	<b>8,029,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,095,495</b>	<b>5,930,959</b>



**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
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	144,509	0	0	144,509	0
432	<b>Total Support Services</b>	<b>2000</b>	0	0	66,201	0	8,029,294	144,509	0	0	8,240,004	5,930,959
433	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
434	Payments to Regular Programs	4110						0			0	0
435	Payments to Special Education Programs	4120						0			0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
437	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
438	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
439	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
440	Tax Anticipation Warrants	5110						0			0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
442	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
443	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
444	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
445	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
446	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
447	<b>Total Disbursements/Expenditures</b>		0	0	66,201	0	8,029,294	144,509	0	0	8,240,004	5,930,959
448	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(8,235,963)</b>	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2020 Levy)</b>	<b>Taxes Received (from 2019 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2020 Levy)</b>	<b>Estimated Taxes Due (from the 2020 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	98,337,612	53,238,739	45,098,873	103,423,371
5	Operations & Maintenance	15,528,518	8,602,429	6,926,089	16,711,750	8,109,321
6	Debt Services **	5,838,891	3,175,786	2,663,105	6,167,887	2,992,101
7	Transportation	4,207,737	2,385,869	1,821,868	4,635,000	2,249,131
8	Municipal Retirement	2,363,300	1,325,931	1,037,369	2,575,000	1,249,069
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	1,626,713	900,746	725,967	1,751,000	850,254
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	1,101,264	636,769	464,495	1,236,000	599,231
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	2,757,257	1,537,515	1,219,742	2,987,000	1,449,485
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>131,761,292</b>	<b>71,803,784</b>	<b>59,957,508</b>	<b>139,487,008</b>	<b>67,683,224</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

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

	<b>SCHEDULE OF LONG-TERM DEBT</b>									
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
31	Working Cash, Series 2001 - CAB	08/08/01	44,365,000	1	4,373,122		121,878	4,495,000	0	0
32	GO Limited Tax Refunding Bonds Series 2014	09/18/14	9,060,000	3	8,930,000				8,930,000	8,355,902
33	GO Limited Tax Bonds Series 2016	03/30/16	15,675,000	4	13,915,000				13,915,000	13,020,423
34	GO Limited Tax Bonds Series 2017	02/09/17	8,725,000	4	8,725,000				8,725,000	8,164,081
35	Capital Lease	07/31/19	365,895	7	304,166			69,969	234,197	219,141
36	GO Limited Tax Bonds Series 2020	09/02/20	11,805,000	4		11,805,000			11,805,000	11,046,072
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			89,995,895		36,247,288	11,805,000	121,878	4,564,969	43,609,197	40,805,620

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 Capital Lease
53 2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____
54 3. Refunding Bonds	6. Building Bonds	9. Other _____

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2020</b>						116,737				
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,626,713	1,101,264			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	20				
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	90,487				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						1,717,220	1,101,264	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		1,101,264			0
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	1,428,267				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						1,428,267	1,101,264	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>						405,690	0	0	0	0
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	405,690	0	0	0	0
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	1,428,267				
32						Total Reserve Remaining:	405,690				
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						618,711				
37	Unemployment Insurance Act						168,764				
38	Insurance (Regular or Self-Insurance)						637,982				
39	Risk Management and Claims Service						2,810				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 40 tab						0				
46	<b>Total</b>						0				
47	<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>						OK				
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
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# CARES, CRRSA, and ARP SCHEDULE - FY 2021

**Please read schedule instructions before completing.**

**SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:**  
<https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf>

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

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

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

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

Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	0	0		0	0	0			0	0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	0	0		0	0	0			0	0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	0	0		0	0	0			0	0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>
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.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	1,618,111	0		0	0	0			0	1,618,111
CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	468,289	0		0	0	0			0	468,289
<a href="https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CA RES-Disbursements-FY21.xlsx">https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CA RES-Disbursements-FY21.xlsx</a>											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	842,202	0		0	0	0			0	842,202
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	0	0		0	0	0			0	0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998	0	0		0	0	0			0	0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	0	0		0	0	0			0	0
<b>Total Revenue Section B</b>		<b>2,928,602</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>2,928,602</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
29	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
30	Total Other Federal Revenue (Section A plus Section B)	4998	2,460,313	0		0	0	0			0	2,460,313
31	Total Other Federal Revenue from Revenue Tab	4998	2,460,313	0		0	0	0			0	2,460,313
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												
35	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	<b>Expenditure Section A:</b>											
38	-----DISBURSEMENTS-----											
39	<b>ESSER I EXPENDITURES</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
40			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
41	<b>FUNCTION</b>											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000	0	0	168,198	373,548	343,175	0	0			884,921
44	SUPPORT SERVICES Total Expenditures	2000	165,658	111,881	10,917	76,632	0	0	1,600			366,688
45	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
46	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	277,004	0	0	24,271			301,275
49	FOOD SERVICES (Total)	2560	0	0	0	6,913	0	0	0			6,913
50	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			179,575	491,049	0		0			670,624
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			0	0	0		0			0
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			179,575	491,049	0		0			670,624
55	<b>Expenditure Section B:</b>											
56	-----DISBURSEMENTS-----											
57	<b>CARES ACT -Nutrition Funding EXPENDITURES</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
58			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
59	<b>FUNCTION</b>											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000	0	0	0	0	0	0	0			0
62	SUPPORT SERVICES Total Expenditures	2000	0	0	0	0	0	0	0			0
63	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	0	0	0	0	0	0			0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0			0
67	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
68												

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

A	B	C	D	E	F	G	H	I	J	K	L
69	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>										
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			0	0	0		0		0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			0	0	0		0		0
72	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0		0		0
73	<b>Expenditure Section C:</b>										
74	<b>ESSER II EXPENDITURES</b>										
75	<b>DISBURSEMENTS</b>										
76			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
77	<b>FUNCTION</b>		<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
78	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>										
79	INSTRUCTION Total Expenditures	1000	11,342	1,278	298,608	94,812	0	0	83,895		489,935
80	SUPPORT SERVICES Total Expenditures	2000	6,290	1,130	19,938	0	0	0	0		27,358
82	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>										
83	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	208,246	38,306	0	0	0	0	0		246,552
85	FOOD SERVICES (Total)	2560	0	0	0	69,734	0	0	8,622		78,356
87	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>										
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			126,812	290,414	0		0		417,226
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			0	0	0		0		0
90	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			126,812	290,414	0		0		417,226
91	<b>Expenditure Section D:</b>										
92	<b>GEER I EXPENDITURES</b>										
93	<b>DISBURSEMENTS</b>										
94			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
95	<b>FUNCTION</b>		<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
96	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>										
97	INSTRUCTION Total Expenditures	1000	0	0	0	0	0	0	0		0
98	SUPPORT SERVICES Total Expenditures	2000	0	0	0	0	0	0	0		0
100	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>										
101	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0		0
103	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0
105	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>										
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			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
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				0	0	0		0		0
108	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0
109	<b>Expenditure Section E:</b>											
110	<b>Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES</b>											
111	-----DISBURSEMENTS-----											
112			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
113	<b>FUNCTION</b>											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000		0	0	0	0	0	0	0		0
116	SUPPORT SERVICES Total Expenditures	2000		0	0	0	0	0	0	0		0
117	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
118												
119	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
121	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
122	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
123												
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				0	0	0		0		0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				0	0	0		0		0
126	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0
127	<b>Expenditure Section F:</b>											
128	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
129	-----DISBURSEMENTS-----											
130			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
131												
132	<b>FUNCTION</b>											
133	INSTRUCTION	1000	11,342	1,278	466,806	468,360	343,175	0	83,895			1,374,856
134	SUPPORT SERVICES	2000	171,948	113,011	30,855	76,632	0	0	1,600			394,046
135	<b>TOTAL EXPENDITURES</b>											
												1,768,902
136	<b>Expenditure Section G:</b>											
137	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
138	-----DISBURSEMENTS-----											
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
140												
141	<b>FUNCTION</b>											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			306,387	781,463	0		0			1,087,850



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2020</b>	<b>Add: Additions July 1, 2020 thru June 30, 2021</b>	<b>Less: Deletions July 1, 2020 thru June 30, 2021</b>	<b>Cost Ending June 30, 2021</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2020</b>	<b>Add: Depreciation Allowable July 1, 2020 thru June 30, 2021</b>	<b>Less: Depreciation Deletions July 1, 2020 thru June 30, 2021</b>	<b>Accumulated Depreciation Ending June 30, 2021</b>	<b>Ending Balance Undepreciated June 30, 2021</b>
3	Works of Art & Historical Treasures	210	0			0					0	0
4	Land	220										
5	Non-Depreciable Land	221	7,827,932			7,827,932						7,827,932
6	Depreciable Land	222	0			0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	166,817,351	12,406,832		179,224,183	50	84,150,188	5,926,388		90,076,576	89,147,607
9	Temporary Buildings	232	0			0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,793,220	535,161		7,328,381	20	3,952,383	300,674		4,253,057	3,075,324
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	34,373,189	1,932,907	1,020,463	35,285,633	10	28,564,346	1,267,421	918,417	28,913,350	6,372,283
13	5 Yr Schedule	252	0			0	5	0			0	0
14	3 Yr Schedule	253	0			0	3	0			0	0
15	Construction in Progress	260	4,020,316	12,262,915	9,905,781	6,377,450	--					6,377,450
16	<b>Total Capital Assets</b>	<b>200</b>	<b>219,832,008</b>	<b>27,137,815</b>	<b>10,926,244</b>	<b>236,043,579</b>		<b>116,666,917</b>	<b>7,494,483</b>	<b>918,417</b>	<b>123,242,983</b>	<b>112,800,596</b>
17	Non-Capitalized Equipment	700				1,748,793	10		174,879			
18	Allowable Depreciation								7,669,362			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	133,670,534	
9	O&M	Expenditures 16-24, L155		Total Expenditures		11,385,476	
10	DS	Expenditures 16-24, L178		Total Expenditures		6,298,276	
11	TR	Expenditures 16-24, L214		Total Expenditures		7,995,604	
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		5,180,173	
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,428,267	
14				<b>Total Expenditures</b>	\$	<b>165,958,330</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		512	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		209,119	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		416,105	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		511,778	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		693,081	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		1,593,102	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		328,975	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		138,344	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,564,969	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		1,091,902	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		17,347	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		13,052	
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		21,899	
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment				0
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$			<b>9,600,185</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>				<b>156,358,145</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>				<b>10,168.10</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$			<b>15,377.32</b>
100								

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		1,373	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		4,230	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		887,135	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		4,940	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		13,446	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		875,730	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		10,339	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		16,940	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		5,576,530	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		17,330	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		4,723,470	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,095,963	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		8,161	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,491,568	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		254,794	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)		315,174	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		203,757	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		356,139	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		993,260	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,460,313	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		4,351,333	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		1,385,253	
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>		<b>\$ 26,047,178</b>	
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>130,310,967</b>	
197				<b>Total Depreciation Allowance (from page 32, Line 18, Col I)</b>		<b>7,669,362</b>	
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>137,980,329</b>	
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>		<b>10,168.10</b>	
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>13,569.92</b>	
201							
202	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
203	<b>** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.</b>						
204	<b>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.</b>						
205	<b>Evidence Based Funding Link: <a href="#">FY 2021 Student Population Funding Allocation - Summary</a></b>						





**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			94,667,649		94,667,649	
20	<b>Support Services:</b>							
21	Pupil	2100			12,527,317		12,527,317	
22	Instructional Staff	2200			7,127,759		7,127,759	
23	General Admin.	2300			4,719,228		4,719,228	
24	School Admin	2400			8,487,244		8,487,244	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		1,172,493	0	1,172,493	0	
28	Oper. & Maint. Plant Services	2540			11,810,131	11,810,131	0	
29	Pupil Transportation	2550			7,644,608		7,644,608	
30	Food Services	2560			2,482,783		2,482,783	
31	Internal Services	2570		373,398	0	373,398	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			3,291		3,291	
35	Information Services	2630			328,183		328,183	
36	Staff Services	2640		1,004,654	0	1,004,654	0	
37	Data Processing Services	2660		668,019	0	668,019	0	
38	<b>Other:</b>	2900			52		52	
39	<b>Community Services</b>	3000			438,004		438,004	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>							
41	<b>Total</b>				3,218,564	149,999,765	15,028,695	138,189,634
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	3,218,564	Total Indirect Costs:	15,028,695	
44				Total Direct Costs:	149,999,765	Total Direct Costs:	138,189,634	
45					<b>= 2.15%</b>		<b>= 10.88%</b>	
46								

	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 ( <i>Public Act 98-10</i> ) Fiscal Year Ending June 30, 2021				
2					
3					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Community Consolidated School 05-016-0150-04				
7					
8	<i>Check box if this schedule is not applicable.....</i>	<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 <span style="color: blue;">➔</span>				
10	<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs		X	X	X
14	Employee Benefits		X	X	X
15	Energy Purchasing				X
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services		X	X	X
19	Insurance				X
20	Investment Pools		X	X	X
21	Legal Services		X	X	X
22	Maintenance Services		X	X	X
23	Personnel Recruitment				
24	Professional Development		X	X	X
25	Shared Personnel		X	X	X
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing		X	X	X
29	Technology Services				X
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					



	F
1	<b>OURCING</b>
2	(7-0357)
3	
5	
6	
7	
8	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>
9	
10	(Limit text to 200 characters, for additional space use line 33 and 38)
11	
12	
13	ECDEC, CARE
14	Presidio, GCG, IPMG
15	Vanguard Energy
16	
17	
18	Village of Palatine, Village of Hoffman Estates, City of Rolling Meadows
19	Illinois Counties Risk Management Trust
20	ISDLAF (PMA), PFM
21	HLEK, Franczek Radelet
22	Multiple and Many
23	
24	Multiple and Many
25	ECDEC, CARE
26	
27	
28	Illinois State Contract System, Omnia, Sourcewell
29	Illinois Century Network
30	
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**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Department (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

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

School District Name: Community Consolidated School District 15  
 RCDT Number: 05-016-0150-04

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	925,365		0	925,365	866,128		0	866,128
2. Special Area Administration Services	2330	954,561		0	954,561	1,613,322		0	1,613,322
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	47,380	0	0	47,380
5. Internal Services	2570	337,468		0	337,468	334,896		0	334,896
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
<b>8. Totals</b>		<b>2,217,394</b>	<b>0</b>	<b>0</b>	<b>2,217,394</b>	<b>2,861,726</b>	<b>0</b>	<b>0</b>	<b>2,861,726</b>
<b>9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)</b>									<b>29%</b>

**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. Statement of Revenues- Other Local Fees & Revenues: Consists of miscellaneous rental fees and refunds
2. Statement of Expenditures Disbursed/Expenditures, Budget to Actual - Other Support Services consist of bond issuance costs
3. Short-term/Long-term Debt - Other items 1: Amounts represent accretion of CAB Bonds
4. Statement of Restricted Local Tax Levies - Other receipts consist of refunds of prior year expenditures

Reference Pages.

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

**[Please insert files above]**

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	134,218,531	16,093,314	9,808,008	260	160,120,113
9	Direct Expenditures	133,670,534	11,385,476	7,995,604		153,051,614
10	Difference	547,997	4,707,838	1,812,404	260	<b>7,068,499</b>
11	Fund Balance - June 30, 2021	43,412,867	6,072,306	8,250,304	117,983	<b>57,853,460</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2021 Audit Checklist

RCDDT: 05-016-0150-04	
School District/Joint Agreement Name: Community Consolidated School District 15	
Auditor Name: Betsy Allen	
License #: 065-046525	License Expiration Date (below): 12/31/2021
(ISBE Use) Date Received:	
(ISBE Use) Revised:	Revised Loaded:

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. Cover Page: Choose School District or Joint Agreement.</b>	
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?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
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
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 33-35: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>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.</b>	OK
<b>16. Page 38: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK

# MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

The Members of the Board of Education  
Community Consolidated School District 15  
Palatine, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Community Consolidated School District 15 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 10, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements.

The accompanying Annual Financial Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. As described more fully in Note A, this regulatory-based financial report is issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. It is intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the Annual Financial Report of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The accompanying Basic Financial Statements, Supplementary Schedules, and Notes to the Annual Financial Report, as listed in the table of contents of this Annual Financial Report, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, reference page, deficit reduction calculation, and Audit Checklist/Balancing Schedule, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The answers to questions contained in the "Auditor's Questionnaire" and related comments are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2021.

(Continued)



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**Purpose of this Report**

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note A and not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose.

MILLER, COOPER & CO., LTD.

A handwritten signature in cursive script that reads "Miller, Cooper & Co., LTD". The signature is written in dark ink and is positioned above a horizontal line.

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Certified Public Accountants

Deerfield, Illinois  
December 10, 2021

# Community Consolidated School District 15

## NOTES TO THE ANNUAL FINANCIAL REPORT

June 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This annual financial report for Community Consolidated School District 15 (the District) is supplementary information and is presented to conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), as applicable to Illinois school districts. The significant differences between this regulatory basis annual financial report and the District's annual financial statements (which are presented in accordance with GAAP) are as follows:

The District's annual financial statements contain entity-wide statements that are not included in this regulatory basis annual financial report.

This regulatory basis annual financial report uses the modified accrual basis of accounting and the annual financial statements use both the accrual and modified accrual basis of accounting.

The basic financial statements of this regulatory basis annual financial report while similar to the governmental fund financial statements of the annual financial statements, present individual funds for Educational and Working Cash while these funds are combined and presented as the General Fund within the governmental funds of the District's annual financial statements. Additionally, the amounts presented as deferred inflows of resources on the governmental funds of the District's annual financial statements are reported as deferred revenues on this regulatory basis report.

The regulatory basis annual financial report utilizes account groups, explained below, while the annual financial statements does not.

#### 1. General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized, at cost, in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of general obligation bonds and capital leases.

# Community Consolidated School District 15

## NOTES TO THE ANNUAL FINANCIAL REPORT

June 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 1. General Fixed Assets and General Long-Term Debt Account Groups (Continued)

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

#### 2. Fund Balances

In the fund financial statements, the governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned (the definitions for which are included in the notes in the District's annual financial statements). The Regulatory Model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the Regulatory Basis components and a reconciliation of how these balances are reported.

*Reserved Fund Balances* are those balances that are reserved for a specific purpose, other than the regular purpose of any given fund.

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

The first five columns of the following table represents Fund Balance Reporting according to GAAP. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the annual financial report.

**Community Consolidated School District 15**  
 NOTES TO THE ANNUAL FINANCIAL REPORT  
June 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances (Continued)

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Non-spendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	\$ 36,876	\$ -	\$ -	\$ 6,577,993	\$ 37,567,067	\$ 6,614,869	\$ 37,567,067
Operations and Maintenance	-	6,072,306	-	-	-	-	6,072,306
Debt Services	-	2,803,577	-	-	-	-	2,803,577
Transportation	531,784	7,718,520	-	-	-	531,784	7,718,520
Municipal Retirement/ Social Security	-	3,111,012	-	-	-	-	3,111,012
Capital Projects	-	1,004,949	-	-	-	-	1,004,949
Working Cash	-	-	-	-	117,983	-	117,983
Tort	-	405,690	-	-	-	-	405,690
Fire Prevention and Safety	-	6,499,257	-	-	-	-	6,499,257
	<u>\$ 568,660</u>	<u>\$ 27,615,311</u>	<u>\$ -</u>	<u>\$ 6,577,993</u>	<u>\$ 37,685,050</u>	<u>\$ 7,146,653</u>	<u>\$ 65,300,361</u>

This regulatory basis annual financial report is supplementary information, and it does not contain a full set of notes. Interested users of this regulatory basis annual financial report should refer to the District's annual financial statements for the year ended June 30, 2021 which were included in this filing with the Illinois State Board of Education, for more detailed information.