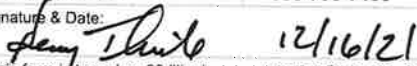


Due to ROE on Friday, October 15, 2021
 Due to ISBE on Monday, November 15, 2021
 SD/JA21

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

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis: <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Certified Public Accountant Information		
School District/Joint Agreement Number: 19-022-0990-16		Filing Status: <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File 0		Name of Auditing Firm: Miller, Cooper & Co., Ltd.		
County Name: DuPage				Name of Audit Manager: Susan R. Jones		
Name of School District/Joint Agreement: Community High School District 99				Address: 1751 Lake Cook Road		
Address: 6301 Springside Avenue				City: Deerfield	State: IL	Zip Code: 60015
City: Downer's Grove				Phone Number: 847-205-5000	Fax Number: 847-205-1400	
Email Address: mstaehlin@cisd99.org		IL License Number (9 digit): 065-027771		Expiration Date: 12/31/2021		
Zip Code: 60516		Email Address: sjones@millercooper.com				
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net <u>Single Audit and GATA Information</u>				
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): Dr. Henry Thiele		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: hthiele@cisd99.org		Email Address:		Email Address:		
Telephone: 630-795-7100	Fax Number: 630-795-7199	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:  12/16/21		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	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5-6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-31
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	32
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	33-35
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	36
Indirect Cost Rate - Computation.....	ICR Computation	37
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	38
Administrative Cost Worksheet.....	AC	39
Itemization Schedule.....	ITEMIZATION	40
Reference Page.....	REF	41
Notes, Opinion Letters, etc.....	Opinion-Notes	42
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	43
Audit Checklist/Balancing Schedule.....	AUDITCHECK	<u>Auditcheck</u>
Single Audit and GATA Information.....	Single Audit and GATA Information	---

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

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: 10/01/1991 (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
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	160,098	-	26,484	381,737	-	\$568,319
Total						\$568,319

- 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:

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

12/15/2021
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2020			Equalized Assessed Valuation (EAV):					5,157,336,873						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.013005			+ 0.001840			+ 0.000772			= 0.015620			0.000000		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	91,811,007			90,255,914			1,555,093			10,306,311					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C. Short-Term Debt **														
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates		
23	0			0			0			0			0		
24	Other			Total											
25	0			0											
26	** The numbers shown are the sum of entries on page 26.														
27															
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,			355,856,244											
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			128,676,518								
39															
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/> Pending Litigation														
46	<input type="checkbox"/> Material Decrease in EAV														
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
48	<input type="checkbox"/> Adverse Arbitration Ruling														
49	<input type="checkbox"/> Passage of Referendum														
50	<input type="checkbox"/> Taxes Filed Under Protest														
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & itemize)														
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Community High School District 99
District Code: 19-022-0990-16
County Name: DuPage

1. Fund Balance to Revenue Ratio:																	
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total		Ratio		Score											3
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)		10,306,311.00		0.112		Weight											0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	91,811,007.00				Value											1.05
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00															
2. Expenditures to Revenue Ratio:																	
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total		Ratio		Score											4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	90,255,914.00		0.983		Adjustment											0
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	91,811,007.00				Weight											0.35
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00															
Possible Adjustment:				0		Value											1.40
3. Days Cash on Hand:																	
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total		Days		Score											4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	53,000,624.00		211.40		Weight											0.10
		250,710.87				Value											0.40
4. Percent of Short-Term Borrowing Maximum Remaining:																	
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	Total		Percent		Score											4
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00		100.00		Weight											0.10
		68,473,961.66				Value											0.40
5. Percent of Long-Term Debt Margin Remaining:																	
Long-Term Debt Outstanding (P3, Cell H38)		Total		Percent		Score											3
Total Long-Term Debt Allowed (P3, Cell H32)		128,676,518.00		63.84		Weight											0.10
		355,856,244.24				Value											0.30

Total Profile Score: 3.55 *

Estimated 2022 Financial Profile Designation: RECOGNITION

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		33,127,783	6,066,432	4,242,204	3,713,852	1,357,401	21,089,538	10,092,557	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	34,194,789	4,658,123	5,761,896	1,954,387	1,354,400	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,536,064	0	0	408,221	0	0	0	0	0
9	Other Receivables	160	39,853	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		68,898,489	10,724,555	10,004,100	6,076,460	2,711,801	21,089,538	10,092,557	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	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	1,701,032	482,299	0	381,911	0	8,967,293	0	0	0
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	2,788,670	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	67,064,764	9,204,983	9,199,978	3,862,091	2,676,449	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		71,554,466	9,687,282	9,199,978	4,244,002	2,676,449	8,967,293	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	(2,655,977)	1,037,273	804,122	1,832,458	35,352	12,122,245	10,092,557	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		68,898,489	10,724,555	10,004,100	6,076,460	2,711,801	21,089,538	10,092,557	0	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	2,015,146								
46	Total Student Activity Current Assets For Student Activity Funds		2,015,146								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	2,015,146								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		2,015,146								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		70,913,635	10,724,555	10,004,100	6,076,460	2,711,801	21,089,538	10,092,557	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		71,554,466	9,687,282	9,199,978	4,244,002	2,676,449	8,967,293	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	2,015,146	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	(2,655,977)	1,037,273	804,122	1,832,458	35,352	12,122,245	10,092,557	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		70,913,635	10,724,555	10,004,100	6,076,460	2,711,801	21,089,538	10,092,557	0	0

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
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	Account Groups General Long-Term Debt
1					
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		0		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets				
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		3,234,393	
17	Building & Building Improvements	230		126,863,592	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		11,345,417	
20	Construction in Progress	260		124,536,545	
21	Amount Available in Debt Service Funds	340			804,122
22	Amount to be Provided for Payment on Long-Term Debt	350			127,872,396
23	Total Capital Assets			265,979,947	128,676,518
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			128,676,518
37	Total Long-Term Liabilities				128,676,518
38	Reserved Fund Balance	714		0	
39	Unreserved Fund Balance	730		0	
40	Investment in General Fixed Assets			265,979,947	
41	Total Liabilities and Fund Balance		0	265,979,947	128,676,518
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			265,979,947	128,676,518
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				128,676,518
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			265,979,947	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	265,979,947	128,676,518

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	RECEIPTS/REVENUES										
5	LOCAL SOURCES										
6	1000	69,683,780	9,047,526	11,679,619	3,721,622	2,618,263	881,643	7,309	0	93	
7	2000	0	0	0	0	0	0	0	0	0	
8	3000	4,091,629	0	0	1,648,191	1,090,000	0	0	0	0	
9	4000	3,610,950	0	0	0	0	0	0	0	0	
10	Total Direct Receipts/Revenues	77,386,359	9,047,526	11,679,619	5,369,813	3,708,263	881,643	7,309	0	93	
11	Receipts/Revenues for "On Behalf" Payments ²	3998	23,306,617	0	0	0	0	0	0	0	
12	Total Receipts/Revenues	100,692,976	9,047,526	11,679,619	5,369,813	3,708,263	881,643	7,309	0	93	
13	DISBURSEMENTS/EXPENDITURES										
14	1000	58,064,424					1,586,898			0	
15	2000	18,206,190	7,657,299			3,733,928	1,703,396	56,545,270	0	381,637	
16	3000	28,526	0			0	4,132			0	
17	4000	2,555,515	0	0	10,032	0	0	0	0	0	
18	5000	0	0	14,797,615	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures	78,854,655	7,657,299	14,797,615	3,743,960	3,294,428	56,545,270	0	0	381,637	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	23,306,617	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures	102,161,272	7,657,299	14,797,615	3,743,960	3,294,428	56,545,270	0	0	381,637	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursement/Expenditures ³		(1,468,296)	1,390,227	(3,117,996)	1,625,853	413,835	(55,661,627)	7,309	0	(381,544)
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)										
25	PERMANENT TRANSFER FROM VARIOUS FUNDS										
26	Abolishment of the Working Cash Fund ¹²	7110	0								
27	Abusement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0	0	0	
28	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	
29	Transfer Among Funds	7130	0	0	0	0	0	0	0	0	
30	Transfer of Interest	7140	0	0	0	0	0	0	0	0	
31	Transfer from Capital Project Fund to O&M Fund	7150	0	0							
32	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
33	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
34	SALE OF BONDS (7200)										
35	Principal on Bonds Sold	7210	401,225	0	214,752	0	0	0	10,085,248	0	0
36	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
37	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
38	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	0	0	
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			494,872						
40	Transfer to Debt Service to Pay Interest on Capital Leases	7500			64,385						
41	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			2,080,000						
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			65,444						
43	Transfer to Capital Projects Fund	7800						0			
44	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	
45	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	381,544	
46	Total Other Sources of Funds		401,225	0	2,919,453	0	0	0	10,085,248	0	381,544
47	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	(Enter)	(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 (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		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 ⁴	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			0
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			0
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			0
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	494,872	0				0			0
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			0
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			0
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			0
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	64,385	0				0			0
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							0
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							0
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							0
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	1,265,000	815,000							0
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							0
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							0
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							0
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	23,719	41,725							0
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							0
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							0
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							0
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							0
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0			0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	381,544	0	0	0
76	Total Other Uses of Funds		1,847,976	856,725	0	0	0	381,544	0	0	0
77	Total Other Sources/Uses of Funds		(1,446,751)	(856,725)	2,919,453	0	0	(381,544)	10,085,748	0	381,544
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(2,915,047)	533,502	(198,543)	1,625,853	413,835	(55,045,171)	10,092,557	0	0
79	Fund Balances without Student Activity Funds - July 1, 2020		259,070	503,771	1,002,665	206,605	(378,483)	68,167,416	0	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	Fund Balances without Student Activity Funds - June 30, 2021		(2,655,977)	1,037,273	804,122	1,832,458	35,352	12,122,245	10,092,557	0	0
84	Student Activity Fund Balance - July 1, 2020		2,106,185								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	471,360								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1995	562,399								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(91,039)								
91	Student Activity Fund Balance - June 30, 2021		2,015,146								
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	70,155,140	9,047,526	11,679,619	3,721,622	2,618,263	881,643	7,309	0	93
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	4,091,629	0	0	1,648,191	1,090,000	0	0	0	0
97	FEDERAL SOURCES	4000	3,610,950	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		77,857,719	9,047,526	11,679,619	5,369,813	3,708,263	881,643	7,309	0	93
99	Receipts/Revenues for "On Behalf" Payments ²	3996	23,306,617	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		101,164,336	9,047,526	11,679,619	5,369,813	3,708,263	881,643	7,309	0	93
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	58,626,823				1,586,898				
103	Support Services	2000	18,206,190	7,657,299		3,733,928	1,703,398	56,545,270		0	381,637
104	Community Services	3000	28,526	0		0	4,132				
105	Payments to Other Districts & Governmental Units	4000	2,555,515	0	0	10,032	0	0			0
106	Debt Service	5000	0	0	14,797,615	0	0				0
107	Total Direct Disbursements/Expenditures		79,417,054	7,657,299	14,797,615	3,743,960	3,294,428	56,545,270		0	381,637
108	Disbursements/Expenditures for "On Behalf" Payments ²	4100	23,306,617	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		102,723,671	7,657,299	14,797,615	3,743,960	3,294,428	56,545,270		0	381,637
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,559,335)	1,390,227	(3,117,996)	1,625,853	413,835	(55,663,627)	7,309	0	(381,544)

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)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	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		401,225	0	2,919,453	0	0	0	10,085,248	0	381,544
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		1,847,976	856,725	0	0	0	381,544	0	0	0
116	Total Other Sources/Uses of Funds		(1,446,751)	(856,725)	2,919,453	0	0	(381,544)	10,085,248	0	381,544
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		(640,831)	1,037,273	804,122	1,832,458	35,352	12,122,245	10,092,557	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)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		63,636,197	8,977,798	11,674,621	3,682,825	994,317	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	1,988,628	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,592,833				
9	Area Vocational Construction Purposes Levy	1160		0	0						
10	Summer School Purposes Levy	1170	0					0			
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		65,624,825	8,977,798	11,674,621	3,682,825	2,587,150	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
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 ⁹	1230	1,407,654	0	0	0	30,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,407,654	0	0	0	30,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	855								
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	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	11,842								
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	0								
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	Total Tuition		12,697								
41	TRANSPORTATION FEES	1400									
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				0					
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				0					
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	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	30,383	5,580	4,998	3,509	1,113	860,207	7,309	0	93
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		30,383	5,580	4,998	3,509	1,113	860,207	7,309	0	93

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	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	7,510								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	2,049								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		9,559								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	854,345	0							
80	Book Store Sales	1730	2,449	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	471,360								
83	Total District/School Activity Income (without Student Activity Funds)		856,794	0							
84	Total District/School Activity Income (with Student Activity Funds)		1,328,154								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	1,100,941								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	312,699								
90	Sales - Regular Textbooks	1821	69,604								
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	Total Textbook Income		1,483,244								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	37,263							
98	Contributions and Donations from Private Sources	1920	168,752	0	0	0	0	21,436	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	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	5,298	0	0	35,288	0	0	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	72,489								
104	Proceeds from Vendors' Contracts	1980	0	0	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								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	12,085	26,885	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		258,624	64,148	0	35,288	0	21,436	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	69,683,780	9,047,526	11,679,619	3,721,622	2,618,263	881,643	7,309	0	93
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	70,155,140								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,946,826	0	0	0	1,090,000	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	Total Unrestricted Grants-In-Aid		2,946,826	0	0	0	1,090,000	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3500)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	642,123			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	184,487			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		826,610	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	155,126	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	Total Career and Technical Education		155,126	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	2,221								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	153,491								
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	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		105,856	0				
155	Transportation - Special Education	3510	0	0		1,542,335	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		1,648,191	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	7,355	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				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0		0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,144,803	0	0	1,648,191	0	0	0	0	0
172	Total Receipts from State Sources	3600	4,091,629	0	0	1,648,191	1,090,000	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4005)										
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	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4050)										
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	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	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	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	1,344								
194	Special Milk Program	4215	0								
195	School Breakfast Program	4220	850				0				
196	Summer Food Service Program	4225	401,078				0				
197	Child and Adult Care Food Program	4226	85,858				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0								
200	Total Food Service		489,130				0				
201	TITLE I										
202	Title I - Low Income	4300	492,662	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	0	0		0	0				
206	Total Title I		492,662	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	25,230	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	Total Title IV		25,230	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	1,042,987	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	141,750	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	Total Federal - Special Education		1,184,737	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title IIIE - Tech Prep	4770	46,856	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		46,856	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
226	ARRA - Title I - Low Income	4851	0	0	0	0	0	0	0	0	0
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
228	ARRA - Title I - Delinquent, Private	4853	0	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	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0	0
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
242	Build America Bond Interest Reimbursement	4869	0	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	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds X	4879	0	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
	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
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901	0	0	0	0	0	0	0	0	0
256	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0	0	0	0
257	Title III - Immigrant Education Program (IEP)	4905	0	0	0	0	0	0	0	0	0
258	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	15,159	0	0	0	0	0	0	0	0
259	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
260	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
261	Title II - Teacher Quality	4932	39,795	0	0	0	0	0	0	0	0
262	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
263	State Assessment Grants	4981	0	0	0	0	0	0	0	0	0
264	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0	0
265	Medicaid Matching Funds - Administrative Outreach	4991	123,610	0	0	0	0	0	0	0	0
266	Medicaid Matching Funds - Fee-for-Service Program	4992	169,976	0	0	0	0	0	0	0	0
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,023,795	0	0	0	0	0	0	0	0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,610,950	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	3,610,950	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		77,386,359	9,047,526	11,679,619	5,369,813	3,708,263	881,643	7,309	0	93
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		77,857,719	9,047,526	11,679,619	5,369,813	3,708,263	881,643	7,309	0	93

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	32,726,442	4,016,171	480,347	678,326	414,205	41,918	97,618	0	38,455,027	38,253,110
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	10,867,085	1,242,788	263,169	79,246	0	2,405,683	32,020	0	14,889,991	15,765,253
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	197,025	26,813	146,336	2,356	0	0	0	0	372,530	209,546
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	34,578	133	60,556	137,607	0	0	28,239	0	261,113	138,438
14	Interscholastic Programs	1500	2,441,280	96,494	318,339	120,670	0	0	15,895	0	2,992,678	3,078,645
15	Summer School Programs	1600	13,105	197	0	14,032	0	1,500	0	0	28,834	218,280
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	906,028	100,638	589	7,028	0	0	0	0	1,014,283	1,037,780
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Tuant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	45,000
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						49,968			49,968	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						562,399			562,399	1,200,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	47,185,543	5,483,234	1,269,336	1,039,265	414,205	2,499,069	173,772	0	58,064,424	58,746,052
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	47,185,543	5,483,234	1,269,336	1,039,265	414,205	3,061,468	173,772	0	58,626,823	59,946,052
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
39	Guidance Services	2120	2,854,158	357,141	6,852	16,688	0	50	0	0	3,234,889	3,375,834
40	Health Services	2130	372,302	64,811	447,690	43,546	0	520	0	0	928,869	488,730
41	Psychological Services	2140	624,276	67,765	0	0	0	0	0	0	692,041	695,535
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	723,276	76,512	24,789	568,073	0	38,583	0	0	1,431,233	1,601,885
44	Total Support Services - Pupils	2100	4,574,012	566,229	479,331	628,307	0	39,153	0	0	6,287,032	6,161,984
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	908,253	97,719	38,833	15,687	0	8,198	0	0	1,068,690	1,246,895
47	Educational Media Services	2220	707,598	74,191	6,595	122,295	0	1,088	65,968	0	977,735	1,017,923
48	Assessment & Testing	2230	8,793	132	8,369	0	0	0	0	0	17,294	24,000
49	Total Support Services - Instructional Staff	2200	1,624,644	172,042	53,797	137,982	0	9,286	65,968	0	2,063,719	2,288,818
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	666,744	12,759	0	23,821	0	0	703,324	713,200
52	Executive Administration Services	2320	373,855	48,949	11,310	210,055	0	14,176	357	0	658,702	491,398
53	Special Area Administration Services	2330	357,687	76,128	269	0	0	0	0	0	434,084	455,356
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	731,542	125,077	678,323	222,814	0	37,997	357	0	1,796,110	1,659,954
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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
57	Office of the Principal Services	2410	1,754,310	315,880	54,668	84,418	0	0	3,756	0	2,213,032	2,346,578
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	1,754,310	315,880	54,668	84,418	0	0	3,756	0	2,213,032	2,346,578
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	496,625	33,644	198	0	0	0	0	0	530,467	539,183
62	Fiscal Services	2520	0	0	0	0	0	68,798	0	0	68,798	70,000
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	143,712	0	0	0	143,712	9,700
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	27,843	2,452	470,818	1,014	0	3,403	35,418	0	540,948	576,489
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	524,468	36,096	471,016	1,014	143,712	72,201	35,418	0	1,283,925	1,195,372
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	185,176	31,178	61,053	5,352	0	0	0	0	282,759	267,012
72	Staff Services	2640	380,672	415,513	19,011	314	0	0	0	0	815,510	770,860
73	Data Processing Services	2660	1,231,783	117,908	147,832	1,076,051	883,564	6,965	0	0	3,464,103	2,710,388
74	Total Support Services - Central	2600	1,797,631	564,599	227,896	1,081,717	883,564	6,965	0	0	4,562,372	3,748,260
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	11,006,607	1,779,923	1,965,031	2,156,252	1,027,276	165,602	105,499	0	18,206,190	17,400,966
77	COMMUNITY SERVICES (ED)	3000	20,960	22	7,544	0	0	0	0	0	28,526	4,000
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			2,565			138,630			141,195	175,000
81	Payments for Special Education Programs	4120			77,198			1,681,326			1,758,524	1,728,982
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			655,796			655,796	675,000
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	Total Payments to Other Govt Units (In-State)	4100			79,763			2,475,752			2,555,515	2,578,982
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	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
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			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			79,763			2,475,752			2,555,515	2,578,982
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
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

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
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
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										600,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		58,213,110	7,263,179	3,321,674	3,195,517	1,441,481	5,140,423	279,271	0	78,854,655	79,330,000
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		58,213,110	7,263,179	3,321,674	3,195,517	1,441,481	5,702,822	279,271	0	79,417,054	80,530,000
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,468,296)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,559,335)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	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	126,007	0	400,884	0	73,668	0	600,559	0
128	Operation & Maintenance of Plant Services	2540	3,976,914	673,309	806,962	1,323,074	213,017	2,729	60,735	0	7,056,740	8,448,000
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	3,976,914	673,309	932,969	1,323,074	613,901	2,729	134,403	0	7,657,299	8,448,000
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	3,976,914	673,309	932,969	1,323,074	613,901	2,729	134,403	0	7,657,299	8,448,000
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										
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (D&M)	6000										
155	Total Direct Disbursements/Expenditures		3,976,914	673,309	932,969	1,323,074	613,901	2,729	134,403	0	7,657,299	200,000
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,390,227	8,648,000

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			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	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			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	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						4,770,460			4,770,460	6,194,072
174	(Lease/Purchase Principal Retired) ¹¹											
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400				72,283		9,954,872			9,954,872	8,655,928
176	Total Debt Services	5000				72,283		0			72,283	0
177	PROVISION FOR CONTINGENCIES (DS)	6000						14,725,332			14,797,615	14,850,000
178	Total Disbursements/ Expenditures					72,283						0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							14,725,332			14,797,615	14,850,000
180											(3,117,996)	
181	40 - TRANSPORTATION FUND (TR)											
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	231,466	53,700	3,235,161	12,244	200,372	0	985	0	3,733,928	4,776,000
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	231,466	53,700	3,235,161	12,244	200,372	0	985	0	3,733,928	4,776,000
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	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			10,032			0			10,032	0
198	Total Payments to Other Govt. Units (In-State)	4100			10,032			0			10,032	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			10,032			0			10,032	0
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

**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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000						0			0	0
214	Total Disbursements/ Expenditures		231,466	53,700	3,245,193	12,244	200,372	0	985	0	3,743,960	100,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,743,960	4,876,000
216											1,625,853	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		1,020,485							1,020,485	1,024,298
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		431,267							431,267	437,295
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		11,600							11,600	13,133
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		5,518							5,518	0
227	Interscholastic Programs	1500		105,168							105,168	106,398
228	Summer School Programs	1600		217							217	11,262
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		12,643							12,643	13,282
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		1,586,898							1,586,898	1,605,668
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		0							0	0
237	Guidance Services	2120		39,889							39,889	40,805
238	Health Services	2130		41,916							41,916	42,108
239	Psychological Services	2140		8,666							8,666	9,245
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		144,736							144,736	151,305
242	Total Support Services - Pupils	2100		235,207							235,207	243,463
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		32,066							32,066	29,771
245	Educational Media Services	2220		9,933							9,933	10,258
246	Assessment & Testing	2230		125							125	0
247	Total Support Services - Instructional Staff	2200		42,124							42,124	40,029
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		23,735							23,735	24,312
251	Special Area Administration Services	2330		14,382							14,382	14,658
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		38,117							38,117	38,970
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		96,167							96,167	104,279
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		96,167							96,167	104,279
259	SUPPORT SERVICES - BUSINESS											

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
260	Direction of Business Support Services	2510		99,984							99,984	95,770
261	Fiscal Services	2520		28,070							28,070	28,963
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		819,765							819,765	817,263
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		5,894							5,894	5,983
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		953,713							953,713	947,979
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		39,242							39,242	39,489
272	Staff Services	2640		44,915							44,915	43,939
273	Data Processing Services	2660		253,913							253,913	248,184
274	Total Support Services - Central	2600		338,070							338,070	331,612
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		1,703,398							1,703,398	1,706,332
277	COMMUNITY SERVICES (MR/SS)											
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		4,132							4,132	0
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	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)											
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
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	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)											
292	Total Disbursements/Expenditures			3,294,428				0			3,294,428	3,412,000
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										413,835	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	1,529	0	56,543,741	0	0	0	56,545,270	56,478,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	1,529	0	56,543,741	0	0	0	56,545,270	56,478,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
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	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)											
309	Total Disbursements/ Expenditures		0	0	1,529	0	56,543,741	0	0	0	56,545,270	56,478,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(55,663,627)	
311												
312	70 - WORKING CASH (WC)											
313												

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
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115										
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										
332	Regular K-12 Programs Private Tuition	1911										
333	Special Education Programs K-12 Private Tuition	1912										
334	Special Education Programs Pre-K Tuition	1913										
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										
337	Adult/Continuing Education Programs Private Tuition	1916										
338	CTE Programs Private Tuition	1917										
339	Interscholastic Programs Private Tuition	1918										
340	Summer School Programs Private Tuition	1919										
341	Gifted Programs Private Tuition	1920										
342	Bilingual Programs Private Tuition	1921										
343	Truants Alternative/Opt Ed Programs Private Tuition	1922										
344	Total Instruction	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110										
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	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	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	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	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	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	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

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
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	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
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	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610	0	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	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
386	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
387	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110			0			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	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210			0			0			0	0
398	Payments for Special Education Programs - Tuition	4220			0			0			0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230			0			0			0	0
400	Payments for CTE Programs - Tuition	4240			0			0			0	0
401	Payments for Community College Programs - Tuition	4270			0			0			0	0
402	Payments for Other Programs - Tuition	4280			0			0			0	0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290			0			0			0	0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200			0			0			0	0
405	Payments for Regular Programs - Transfers	4310			0			0			0	0
406	Payments for Special Education Programs - Transfers	4320			0			0			0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330			0			0			0	0
408	Payments for CTE Programs - Transfers	4340			0			0			0	0
409	Payments for Community College Program - Transfers	4370			0			0			0	0
410	Payments for Other Programs - Transfers	4380			0			0			0	0
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110						0			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	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	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
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530	0	0	94	0	381,543	0	0	0	381,637	382,000
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
430	Total Support Services - Business	2500	0	0	94	0	381,543	0	0	0	381,637	382,000
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	94	0	381,543	0	0	0	381,637	382,000
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
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	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110						0			0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	94	0	381,543	0	0	0	381,637	382,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(381,544)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	63,636,197	32,136,907	31,499,290	65,717,398	33,580,491
5	Operations & Maintenance	8,977,798	4,546,860	4,430,938	9,297,963	4,751,103
6	Debt Services **	11,674,621	5,624,268	6,050,353	11,501,176	5,876,908
7	Transportation	3,682,825	1,907,704	1,775,121	3,901,102	1,993,398
8	Municipal Retirement	994,317	538,704	455,613	1,101,607	562,903
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	1,988,628	978,563	1,010,065	2,001,083	1,022,520
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	1,592,833	783,345	809,488	1,601,877	818,532
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	92,547,219	46,516,351	46,030,868	95,122,206	48,605,855
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding July 1, 2020	Beginning	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes										
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund										
7	Operations & Maintenance Fund										
8	Debt Services - Construction										
9	Debt Services - Working Cash										
10	Debt Services - Refunding Bonds										
11	Transportation Fund										
12	Municipal Retirement/Social Security Fund										
13	Fire Prevention & Safety Fund										
14	Other - (Describe & Itemize)										
15	Total TAWs										
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund										
18	Operations & Maintenance Fund										
19	Fire Prevention & Safety Fund										
20	Other - (Describe & Itemize)										
21	Total TANs										
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)										
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)										
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)										
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	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	GO Limited Tax CABs - Series 2002A	04/04/02	4,589,207	2	3,954,332						
32	GO Bond Alternate Revenue Source	06/07/11	10,000,000	2	1,265,000		160,673	2,090,000	2,025,005	2,012,350	
33	Capital Lease	08/14/15	49,173	8	2,579			1,265,000	0	0	
34	GO Limited School Bonds Series 2016	02/24/16	3,500,000	4	2,870,000			2,579	0	0	
35	Taxable Refunding Debt Certificates - Series 2016A	11/01/16	4,650,000	7	2,850,000			125,000	2,745,000	2,727,846	
36	Capital Lease 003	05/01/17	147,881	8	0			815,000	2,035,000	2,022,283	
37	Capital Lease 004	05/01/17	100,640	8	0				0	0	
38	GO Limited School Bonds Series 2017	05/31/17	1,915,000	4	1,905,000				0	0	
39	Go School Bonds Series 2018	06/15/18	9,055,000	6	535,000			5,000	1,900,000	1,888,127	
40	Capital Lease 005	07/01/17	360,128	8	0			315,000	220,000	218,625	
41	Capital Lease 006	06/30/18	899,679	8	733,607				0	0	
42	Local Government Program Revenue Bonds - Series 2019	06/27/19	51,985,000	6	51,985,000			172,670	560,937	557,432	
43	Local Government Program Revenue Bonds - Series 2020A	02/04/20	60,370,000	6	60,370,000			4,660,000	47,325,000	47,029,258	
44	Local Government Program Revenue Bonds - Series 2020B	02/04/20	390,000	4	390,000				60,370,000	59,992,737	
45	Capital Lease 007	09/01/19	908,974	8	908,974			185,000	205,000	203,719	
46	Capital Lease 008	07/01/20	401,225	8				214,693	694,281	689,942	
47	GO Limited School Bonds Series 2020C	09/30/20		6		401,225		104,930	296,295	294,443	
48						10,300,000			10,300,000	10,235,634	
49			149,321,907		127,769,492	10,701,225	160,673	9,954,872	128,676,518	127,872,396	
50									0	0	
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 Debt certificates				
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other Capital leases				
54	3. Refunding Bonds			6. Building Bonds			9. Other				

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2020										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	1,988,628			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					72,489
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	1,988,628	0	0	72,489
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		1,988,628			72,489
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	0				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	1,988,628	0	0	72,489
24	Ending Cash Basis Fund Balance as of June 30, 2021										
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	0	0	0	0	0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021												
2	Please read schedule instructions before completing.												
3	<div style="float: right; border: 1px solid black; padding: 5px; width: fit-content;"> SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?			X	Yes			No					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)		4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)		4998										0
16	Total Revenue Section A			0	0		0	0	0			0	0
17	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.										
18			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20													
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	296,800									296,800
22	CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below)		link in cell A22										0
23	https://www.isbe.net/ layouts/Download.aspx?SourceUri=/Documents/CA RES-Disbursements-FY21.xlsx												
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)		4998	670,481									670,481
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)		4998										0
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998										56,514
28	Total Revenue Section B			1,023,795	0		0	0	0			0	1,023,795

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

	A	B	C	D	E	F	G	H	I	J	K	L
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
30	Total Other Federal Revenue (Section A plus Section B)	4998	1,023,795	0		0	0	0			0	1,023,795
31	Total Other Federal Revenue from Revenue Tab	4998	1,023,795	0		0	0	0			0	1,023,795
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:			DISBURSEMENTS									
ESSER I EXPENDITURES			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below												
43	INSTRUCTION Total Expenditures	1000			138,948						138,948	
44	SUPPORT SERVICES Total Expenditures	2000			157,852						157,852	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
47	Facilities Acquisition and Construction Services (Total)	2530									0	
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
49	FOOD SERVICES (Total)	2560									0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0	

Expenditure Section B:			DISBURSEMENTS									
CARES ACT -Nutrition Funding EXPENDITURES			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below												
61	INSTRUCTION Total Expenditures	1000									0	
62	SUPPORT SERVICES Total Expenditures	2000			2,194						2,194	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
65	Facilities Acquisition and Construction Services (Total)	2530									0	
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
67	FOOD SERVICES (Total)	2560									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
69	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES											
75			-----DISBURSEMENTS-----									
76			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
77	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000			495,848	7,033						502,881
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530						167,600				167,600
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
91	Expenditure Section D:											
92	GEER I EXPENDITURES											
93			-----DISBURSEMENTS-----									
94			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
95	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES											
111	-----DISBURSEMENTS-----											
112			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
113			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
114	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127	Expenditure Section F:											
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
130	-----DISBURSEMENTS-----											
131			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
132			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
133	INSTRUCTION	1000	0	0	138,948	0	0	0	0	0		138,948
134	SUPPORT SERVICES	2000	0	0	655,894	7,033	0	0	0	0		662,927
135	TOTAL EXPENDITURES											801,875
136	Expenditure Section G:											
138	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
139	-----DISBURSEMENTS-----											
140			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
141			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
3	Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
4	Land	220										
5	Non-Depreciable Land	221	3,234,393	0	0	3,234,393						3,234,393
6	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
7	Buildings	230										
8	Permanent Buildings	231	125,318,984	1,544,608	0	126,863,592	50	45,499,009	2,413,765	0	47,912,774	78,950,818
9	Temporary Buildings	232	0	0	0	0	20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	0	0	0	0	20	0	0	0	0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	14,602,453	1,079,923	4,336,959	11,345,417	10	10,945,607	315,796	4,296,607	6,964,796	4,380,621
13	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
14	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
15	Construction in Progress	260	67,999,579	56,536,966	0	124,536,545	-					124,536,545
16	Total Capital Assets	200	211,155,409	59,161,497	4,336,959	265,979,947		56,444,616	2,729,561	4,296,607	54,877,570	211,102,377
17	Non-Capitalized Equipment	700				414,659	10		41,466			
18	Allowable Depreciation								2,771,027			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	78,854,655		
9	O&M	Expenditures 16-24, L155		Total Expenditures		7,657,299		
10	DS	Expenditures 16-24, L178		Total Expenditures		14,797,615		
11	TR	Expenditures 16-24, L214		Total Expenditures		3,743,960		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		3,294,428		
13	TORT	Expenditures 16-24, L429		Total Expenditures		0		
14						0		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				Total Expenditures	\$	108,347,957	
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		28,834		
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		49,968		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		28,526		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,555,515		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,441,481		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		279,271		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		613,901		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		134,403		
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		9,954,872		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		10,032		
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		200,372		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		985		
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		217		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		4,132		
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L325, Col K - (G+)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L327, Col K - (G+)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L329, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L330, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L333, Col K - (G+)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
92	Tort	Expenditures 16-24, L394, Col K - (G+)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay	0			
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment	0			
96					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			
97					\$	15,302,509		
98					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			
99					93,045,448			
100					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			
					4,553.00			
					Estimated OEPP (Line 97 divided by Line 98)			
					\$	20,436.07		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount				
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$		0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)				0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)				0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)				0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)				0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)				0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)				0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)				0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)				0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)				0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service				9,559
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)				856,794
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks				1,100,941
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)				312,699
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks				69,604
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				37,263
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts				0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts				0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)				0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education				826,610
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education				155,126
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				2,221
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				153,491
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation				1,648,191
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				7,355
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				0
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				489,130
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I				492,662
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV				25,230
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through				1,042,987
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board				141,750
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				46,856
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)				15,159
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				39,795
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				123,610
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program				169,976
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)				1,023,795
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 **				1,669,026
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **				28,737
195	Total Deductions for PCTC Computation Line 104 through Line 193					\$		10,488,567
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)							82,556,881
197	Total Depreciation Allowance (from page 32, Line 18, Col I)							2,771,027
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)							85,327,908
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021							4,553.00
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$							18,741.03
201								
202	**The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.							
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.							
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary							

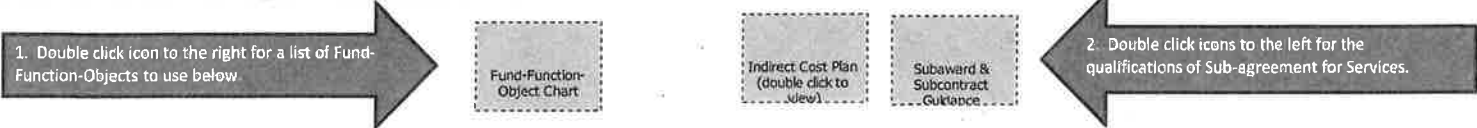
Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

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

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



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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Ed-Interscholastic-Purch Services	10-1000-300	Athletico	152,587	25,000	127,587
Ed-Instruction-Purch Services	10-1000-300	Village of Downers Grove	176,125	25,000	151,125
Ed-Special Education-Purch Services	10-1000-300	Elevation Healthcare	56,525	25,000	31,525
Ed-General Administration-Board of Educaion-PurchServices	10-2300-300	Miller, Cooper & Co., Ltd	28,600	25,000	3,600
Ed-Support Services-Business-Purch Services	10-2560-300	Chartwells	509,567	25,000	484,567
Trans-Support Services-Pupils-Purch Services	40-2550-300	First Student	1,899,264	25,000	1,874,264
Trans-Support Services-Pupils-Purch Services	40-2550-300	Sunrise Transportation	734,068	25,000	709,068
				0	0
Total			3,556,736		3,381,736

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction	Function	Restricted Program		Unrestricted Program			
20	Support Services:	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
21	Pupil			59,063,345		59,063,345		
22	Instructional Staff	2100		6,522,239		6,522,239		
23	General Admin.	2200		2,039,875		2,039,875		
24	School Admin	2300		1,833,870		1,833,870		
25	Business:	2400		2,305,443		2,305,443		
26	Direction of Business Spt. Srv.	2510	630,451	0	630,451	0		
27	Fiscal Services	2520	96,868	0	96,868	0		
28	Oper. & Maint. Plant Services	2540		7,602,753	7,602,753	0		
29	Pupil Transportation	2550		3,532,571		3,532,571		
30	Food Services	2560		510,410		510,410		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		322,001		322,001		
36	Staff Services	2640	860,425	0	860,425	0		
37	Data Processing Services	2660	2,834,452	0	2,834,452	0		
38	Other:	2900		0		0		
39	Community Services	3000		32,658		32,658		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)							
41	Total			(3,381,736)		(3,381,736)		
42			4,422,196	80,383,429	12,024,949	72,780,676		
43			Restricted Rate		Unrestricted Rate			
44			Total Indirect Costs:	4,422,196	Total Indirect Costs:	12,024,949		
45			Total Direct Costs:	80,383,429	Total Direct Costs:	72,780,676		
46				= 5.50%		= 16.52%		

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 99-001)				
3	Fiscal Year Ending June 30, 2021				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Community High School District 99				
7	19-022-0990-16				
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget	<input checked="" type="checkbox"/>			
10	Service or Function (Check all that apply)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	None
20	Investment Pools		X	X	None
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment		X	X	None
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X	X	None
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing		X	X	None
29	Technology Services				
30	Transportation		X	X	None
31	Vocational Education Cooperatives		X	X	None
32	All Other Joint/Cooperative Agreements		X	X	None
33	Other		X	X	None
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA :</u>				
41					
42					
43					

	F	G	H	I	J	K
1	PURCHING					
2	7-0357)					
3						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
15						
16						
17						
18						
19	Downers Grove School District 58					
20	ISDLAF					
21						
22						
23	Northwest Personnel Assoc. Cooperative					
24						
25						
26	SASED					
27						
28	State of Illinois Joint Purchasing					
29						
30	Downers Grove SD 58, Woodridge SD 68					
31	Technology Center of DuPage (TCD)					
32	Downers Grove Park District - joint use of facilities					
33	Downers Grove Police Department					
34						
35						
36						
37						
38						
40						
41						
42						
43						

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

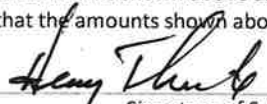
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Community High School District 99
 RCDT Number: 19-022-0990-16

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	658,702		0	658,702	507,472		0	507,472
2. Special Area Administration Services	2330	434,084		0	434,084	475,022		0	475,022
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	530,467	0	0	530,467	556,754	0	0	556,754
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0	0	0
8. Totals		1,623,253	0	0	1,623,253	1,539,248	0	0	1,539,248
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									-5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.


 Signature of Superintendent
 Jeree Ethridge
 Contact Name (for questions)

12/16/21
 Date
 630-795-7123
 Contact Telephone Number

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

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

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

1. Page 26, cell g31 = accretion of interest on capital appreciation bonds
- 2.
- 3.
- 4.

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	77,386,359	9,047,526	5,369,813	7,309	91,811,007
9	Direct Expenditures	78,854,655	7,657,299	3,743,960		90,255,914
10	Difference	(1,468,296)	1,390,227	1,625,853	7,309	1,555,093
11	Fund Balance - June 30, 2021	(2,655,977)	1,037,273	1,832,458	10,092,557	10,306,311
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2021 Audit Checklist

RCDT: 19-022-0990-16	
School District/Joint Agreement Name: Community High School District 99	
Auditor Name: Susan R. Jones	
License #: 065-027771	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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2021

DISTRICT/JOINT AGREEMENT NAME Community High school District 99	RCDT NUMBER 19-022-0990-16	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER ENTER PARTNER'S NAME IN CELL G15	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Henry Thiele		NAME AND ADDRESS OF AUDIT FIRM Miller, Cooper & Co., Ltd. 1751 Lake Cook Road Deerfield, IL 60015	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 6301 Springside Avenue Downers Grove, IL 60516		E-MAIL ADDRESS: sjones@millercooper.com	
		NAME OF AUDIT SUPERVISOR Susan R. Jones	
		CPA FIRM TELEPHONE NUMBER 847-205-5000	FAX NUMBER 847-205-1400

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

Community High school District 99
19-022-0990-16
SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
 For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
 - Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. All prior year's projects are included and reconciled to final FRIS report amounts.
 - Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including receipt/revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
 Project year runs from October 1 to September 30, so projects will cross fiscal years;
 This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
 - The value is determined from the following, **with each item on a separate line**:
- * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
- * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
 Districts should track separately through year; no specific report available from ISBE
 Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
 - **The two commodity programs should be reported on separate lines on the SEFA.**
 Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
 Including, but not limited to:

Community High school District 99
19-022-0990-16
SINGLE AUDIT INFORMATION CHECKLIST

24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (**Mark "N/A" if not applicable**)
- * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Community High school District 99
19-022-0990-16**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2021**

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	3,610,950
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities ICR Computation 30, Line 11			36,022
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(169,976)
AFR TOTAL FEDERAL REVENUES:		\$	3,476,996

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES \$ 3,476,996

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 3,476,996

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 3,476,996

DIFFERENCE: \$ -

Community High School District 99
19-022-0990-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
U.S. Department of Education: Passed Through the Illinois State Board of Education (ISBE):											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income	84.010	20-4300-00	212,611	106,423	212,611	0	106,423	0	0	319,034	396,280
Title I - Low Income	84.010	21-4300-00	0	386,239	0	0	386,239	0	0	386,239	482,238
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			212,611	492,662	212,611	0	492,662	0	0	705,273	
ENGLISH LANGUAGE ACQUISITION STATE GRANTS											
Title III - Immigrant Education Program	84.365	20-4905-00	2,674	0	2,674	0	0	0	0	2,674	2,674
Title III-Lang. Inst. Program (LIPLEP)	84.365	20-4909-00	10,482	2,440	10,482	0	2,440	0	0	12,922	15,302
Title III-Lang. Inst. Program (LIPLEP)	84.365	21-4909-00	0	12,719	0	0	12,719	0	0	12,719	16,490
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			13,156	15,159	13,156	0	15,159	0	0	28,315	
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS											
Title II - Teacher Quality	84.367	20-4932-00	82,438	6,031	82,438	0	6,031	0	0	88,469	93,588
Title II - Teacher Quality	84.367	21-4932-00	0	33,764	0	0	33,764	0	0	33,764	98,081
Subtotal - 84.367 - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			82,438	39,795	82,438	0	39,795	0	0	122,233	
TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS											
Title IVA - Student Support and Academic Enrichment	84.424	20-4400-00	27,844	6,964	27,844	0	6,964	0	0	34,808	34,808
Title IVA - Student Support and Academic Enrichment	84.424	21-4400-00	0	18,266	0	0	18,266	0	0	18,266	28,782
Subtotal - 84.424 - TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS			27,844	25,230	27,844	0	25,230	0	0	53,074	

Community High School District 99
19-022-0990-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients (G)				
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION GRANTS TO STATES											
Fed. Sp. Ed. - I.D.E.A. - Room & Board	84.027	20-4625-00	178,798	88,443	178,798	0	88,443	0	0	267,241	N/A
Fed. Sp. Ed. - I.D.E.A. - Room & Board	84.027	20-4625-XC	0	6,409	0	0	6,409	0	0	6,409	N/A
Fed. Sp. Ed. - I.D.E.A. - Room & Board	84.027	21-4625-00	0	46,898	0	0	46,898	0	0	46,898	N/A
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027	20-4620-00	1,062,531	0	1,062,531	0	0	0	0	1,062,531	1,063,901
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027	21-4620-00	0	1,042,987	0	0	1,042,987	0	0	1,042,987	1,070,970
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATE			1,241,329	1,184,737	1,241,329	0	1,184,737	0	0	2,426,066	
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			1,241,329	1,184,737	1,241,329	0	1,184,737	0	0	2,426,066	
COVID 19 - EDUCATION STABILIZATION FUND PROGRAM											
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	20-4998-ER	16,553	296,800	16,553	0	296,800	0	0	313,353	313,353
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	21-4998-E2	0	670,481	0	0	670,481	0	0	670,481	1,226,995
Subtotal - 84.425D - COVID 19 - EDUCATION STABILIZATION FUND PROGRAM			16,553	967,281	16,553	0	967,281	0	0	983,834	
U.S. Dept. of Education - Passed through DuPage Area Occupational Education System (DAOES) CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES											
V.E. - Perkins	84.048	20-4770-00	46,856	0	46,856	0	0	0	0	46,856	N/A
V.E. - Perkins	84.048	21-4770-00	0	46,856	0	0	46,856	0	0	46,856	N/A
Subtotal - 84.048 CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES			46,856	46,856	46,856	0	46,856	0	0	93,712	
U.S. Dept. of Education - Passed through Illinois Department of Human Services Rehabilitation Services - Vocational Rehabilitation - Grants to the States											
Division of Rehab Services - STEP - Vocational Services	84.126	20-4950-00	78,600	0	78,600	0	0	0	0	78,600	N/A
Division of Rehab Services - STEP - Vocational Services	84.126	21-4950-00	0	56,514	0	0	56,514	0	0	56,514	N/A
Subtotal - 84.126 VOCATIONAL REHABILITATION - GRANTS TO THE STATES			78,600	56,514	78,600	0	56,514	0	0	135,114	

Community High School District 99
19-022-0990-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)				Year 7/1/20-6/30/21 Pass through to Subrecipients
U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)											
CHILD NUTRITION CLUSTER											
NATIONAL SCHOOL LUNCH PROGRAM											
National School Lunch Program	10.555	20-4210-00	228,671	0	228,671	0	0	0	0	228,671	N/A
COVID-19 National School Lunch Program	10.555	20-4210-00	0	1,344	0	0	1,344	0	0	1,344	N/A
Value of Food Commodities	10.555	FY2020	45,725	0	45,725	0	0	0	0	45,725	N/A
Value of Food Commodities	10.555	FY2021	0	17,224	0	0	17,224	0	0	17,224	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			274,396	18,568	274,396	0	18,568	0	0	292,964	
SCHOOL BREAKFAST PROGRAM											
School Breakfast Program	10.553	20-4220-00	36,825	0	36,825	0	0	0	0	36,825	N/A
COVID-19 School Breakfast Program	10.553	20-4220-00	0	850	0	0	850	0	0	850	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			36,825	850	36,825	0	850	0	0	37,675	
SUMMER FOOD SERVICE PROGRAM											
Summer Food Service Program	10.559	20-4225-00	99,812	24,677	99,812	0	24,677	0	0	124,489	N/A
COVID-19 Summer Food Service Program	10.559	20-4225-00	109,181	0	109,181	0	0	0	0	109,181	N/A
Summer Food Service Program	10.559	21-4225-00	0	376,401	0	0	376,401	0	0	376,401	N/A
Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM			208,993	401,078	208,993	0	401,078	0	0	610,071	
Subtotal - CHILD NUTRITION CLUSTER			520,214	420,496	520,214	0	420,496	0	0	940,710	
U.S. Department of Defense: Passed through the Illinois State Board of Education (ISBE)											
FRESH FRUITS AND VEGETABLES											
Fresh Fruits and Vegetables	10.582	FY2020	16,294	0	16,294	0	0	0	0	16,294	N/A
Fresh Fruits and Vegetables	10.582	FY2021	0	18,798	0	0	18,798	0	0	18,798	N/A
Subtotal - 10.582 - FRESH FRUITS AND VEGETABLES.			16,294	18,798	16,294	0	18,798	0	0	35,092	

Community High School District 99
19-022-0990-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
CHILD & ADULT CARE FOOD PROGRAM											
Child & Adult Care Food Program	10.558	21-4226-00	0	85,858	0	0	85,858	0	0	85,858	N/A
Subtotal - 10.558 - CHILD & ADULT CARE FOOD PROGRAM			0	85,858	0	0	85,858	0	0	85,858	
MEDICAID CLUSTER											
U.S. Department of Health and Human Services: Passed through Illinois Department of Healthcare and Family Services:											
MEDICAL ASSISTANCE PROGRAM											
Medicaid Matching - Administrative Outreach	93.778	FY2020	54,276	0	54,276	0	0	0	0	54,276	N/A
Medicaid Matching - Administrative Outreach	93.778	FY2021	0	123,610	0	0	123,610	0	0	123,610	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			54,276	123,610	54,276	0	123,610	0	0	177,886	
TOTAL MEDICAID CLUSTER			54,276	123,610	54,276	0	123,610	0	0	177,886	
TOTAL FEDERAL AWARDS			2,310,171	3,476,996	2,310,171	0	3,476,996	0	0	5,787,167	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**Community High school District 99
19-022-0990-16**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2021**

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Community High School District 99** and is presented on the **modified accrual basis of accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____

YES

X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Community High School District 99** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Community High School District 99** and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$17,224	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$18,798	
		Total Non-Cash \$36,022

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	<u> No </u>
Auto	<u> No </u>
General Liability	<u> No </u>
Workers Compensation	<u> No </u>
Loans/Loan Guarantees Outstanding at June 30:	<u> No </u>
District had Federal grants requiring matching expenditures	<u> No </u>
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

Community High school District 99
19-022-0990-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:
• Material weakness(es) identified? YES X None Reported
• Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
• Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:
• Material weakness(es) identified? YES X None Reported
• Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: (Unmodified, Qualified, Adverse, Disclaimer?)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:

Table with columns: CFDA NUMBER(S), NAME OF FEDERAL PROGRAM or CLUSTER, AMOUNT OF FEDERAL PROGRAM. Includes rows for Special Education Cluster (1,184,737) and Education Stabilization Fund (967,281). Total Amount Tested as Major: \$2,152,018.

Total Federal Expenditures for 7/1/20-6/30/21

\$3,476,996

% tested as Major

61.89%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

7 If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

8 Major programs should generally be reported in the same order as they appear on the SEFA.

9 When the CFDA number is not available, include other identifying number, if applicable.

10 The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

Community High school District 99
19-022-0990-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2021- None 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

Community High school District 99
19-022-0990-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2021- None** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____

5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Community High school District 99
19-022-0990-16
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2021

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2020-001	The District did not submit its 2019 Data collection Form and single audit reporting package to the Federal Audit Clearing house in a timely manner. The Federal Audit clearing house accepted the form submission on January 21, 2020.	The District submitted their 2020 Data Collection Form and Single Audit Reporting Package in a timely manner.

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.