

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

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 17-064-0050-26				Name of Auditing Firm: CliftonLarsonAllen LLP	
County Name: McLean				Name of Audit Manager: Hope Wheeler	
Name of School District/Joint Agreement: McLean County Unit School District No. 5				Address: 301 North Neil Street, Suite 205	
Address: 1809 West Hovey				City: Champaign	State: IL
City: Normal				Zip Code: 61820	
Email Address: weiklek@unit5.org				Phone Number: 217-373-3139	Fax Number: 217-355-9549
Zip Code: 61761-4339				IL License Number (9 digit): 65022283	Expiration Date: 9/30/2021
<p align="center"><u>Annual Financial Report</u></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information</p>		<p align="center">ISBE Use Only</p>	
<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. Kristen Weikle		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: weiklek@unit5.org		Email Address:		Email Address:	
Telephone: 309-557-4000	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

TABLE OF CONTENTS

	TAB Name	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	Auditcheck
Single Audit and GATA Information	Single Audit and GATA Information	=

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

10/11/2021
TABLE OF CONTENTS
JUNE 30, 2021

	PAGE
INDEPENDENT AUDITORS' REPORT	1A
ANNUAL FINANCIAL REPORT	
Annual Financial Report.....	5



INDEPENDENT AUDITORS' REPORT

Board of Education
10/11/2021
Normal, Illinois

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of 10/11/2021 (the District), as of and for the year ended June 30, 2021, and have issued our report thereon dated October 11, 2021 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying supplementary information on pages 5 through 27, 32, and 40 of this regulatory-based Annual Financial Report is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary information on pages 2 through 4, 28 through 31, 33 through 39, 41, and the Audit Checklist of this regulatory-based Annual Financial Report have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Champaign, Illinois
October 11, 2021

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

Date:

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

CliftonLarsonAllen LLP

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.

CliftonLarsonAllen LLP

Signature

10/11/2021

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):				2,314,643,426				
8													
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash			
10	Rate(s):	0.027200		+ 0.005000		+ 0.002000		= 0.034200		0.000500			
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	B.	Results of Operations *											
15													
16		Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)		Fund Balance			
17		135,143,918			135,738,254			(594,336)		53,979,968			
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	C.	Short-Term Debt **											
22													
23		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates			
24		0		+ 0		+ 0		+ 0		+ 0			
25		Other		Total									
26		0		= 0									
27	** The numbers shown are the sum of entries on page 26.												
28													
29	D.	Long-Term Debt											
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,						319,420,793					
33	<input checked="" 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		113,700,420			
39													
40	E.	Material Impact on Financial Position											
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.												
42													
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	ESTIMATED FINANCIAL PROFILE SUMMARY																	
2	(Go to the following website for reference to the Financial Profile)																	
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																	
4																		
5																		
6																		
7	District Name: McLean County Unit School District No. 5																	
8	District Code: 17-064-0050-26																	
9	County Name: McLean																	
10																		
11	1. Fund Balance to Revenue Ratio:																	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)							Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score							
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)							Funds 10, 20, 40, & 70,	53,979,968.00	0.403		Weight	4					
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20	133,940,222.00			Value	1.40					
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								(1,203,696.00)									
16	2. Expenditures to Revenue Ratio:																	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40	Total	Ratio	Score	3						
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)							Funds 10, 20, 40 & 70,	135,738,254.00	1.013	Adjustment	0						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20	133,940,222.00		Weight	0.35						
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								(1,203,696.00)			Value	1.05					
21	Possible Adjustment:																	
22																		
23	3. Days Cash on Hand:																	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70	Total	Days	Score	3						
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360	54,234,816.00	143.83	Weight	0.10						
26									377,050.71		Value	0.30						
27	4. Percent of Short-Term Borrowing Maximum Remaining:																	
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)							Funds 10, 20 & 40	Total	Percent	Score	4						
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	Weight	0.10						
30									67,286,684.39		Value	0.40						
31	5. Percent of Long-Term Debt Margin Remaining:																	
32	Long-Term Debt Outstanding (P3, Cell H38)								Total	Percent	Score	3						
33	Total Long-Term Debt Allowed (P3, Cell H32)								113,700,420.00	64.40	Weight	0.10						
34									319,420,792.79		Value	0.30						
35																		
36	Total Profile Score: 3.45 *																	
37	Estimated 2022 Financial Profile Designation: <u>REVIEW</u>																	
38																		
39																		
40																		
41																		
42																		

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		13,090,823	1,087,871	18,569,040	4,258,132	2,012,619		14,911,422	603,564	4,753,232
5	Investments	120							20,886,568		
6	Taxes Receivable	130									
7	Interfund Receivables	140							19,240		
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		13,090,823	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232
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						19,240			
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	83,140	85						85	
32	Deferred Revenues & Other Current Liabilities	490	190,863								
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		274,003	85	0	0	0	19,240	0	85	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	40,125				2,012,619			603,479	
39	Unreserved Fund Balance	730	12,776,695	1,087,786	18,569,040	4,258,132		(19,240)	35,817,230		4,753,232
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		13,090,823	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	1,681,281								
46	Total Student Activity Current Assets For Student Activity Funds		1,681,281								
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	1,681,281								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		1,681,281								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		14,772,104	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232
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		274,003	85	0	0	0	19,240	0	85	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	1,721,406	0	0	0	2,012,619	0	0	603,479	0
60	Unreserved Fund Balance District with Student Activity Funds	730	12,776,695	1,087,786	18,569,040	4,258,132	0	(19,240)	35,817,230	0	4,753,232
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		14,772,104	1,087,871	18,569,040	4,258,132	2,012,619	0	35,817,230	603,564	4,753,232

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

1	A	B	L	M	N
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,960,561	
17	Building & Building Improvements	230		126,391,716	
18	Site Improvements & Infrastructure	240		44,438,086	
19	Capitalized Equipment	250		11,631,401	
20	Construction in Progress	260		3,418,012	
21	Amount Available in Debt Service Funds	340			18,569,040
22	Amount to be Provided for Payment on Long-Term Debt	350			95,131,380
23	Total Capital Assets			188,839,776	113,700,420
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			113,700,420
37	Total Long-Term Liabilities				113,700,420
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			188,839,776	
41	Total Liabilities and Fund Balance		0	188,839,776	113,700,420
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			188,839,776	113,700,420
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				113,700,420
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			188,839,776	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	188,839,776	113,700,420

**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 Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	73,360,649	13,017,656	35,364,014	4,926,190	5,065,059	0	1,249,476	6,383,303	1,231,840
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	24,892,359	0	0	6,692,329	0	125,438	0	0	0
7	FEDERAL SOURCES	4000	10,964,094	34,290	0	6,875	0	0	0	0	0
8	Total Direct Receipts/Revenues		109,217,102	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
9	Receipts/Revenues for "On Behalf" Payments ²	3998	62,306,785								
10	Total Receipts/Revenues		171,523,887	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	85,824,571				2,168,840			1,482,034	
13	Support Services	2000	28,487,382	11,937,196		7,539,215	2,459,566	368,680		4,068,942	5,437,343
14	Community Services	3000	672,172	0		0	68,079			0	
15	Payments to Other Districts & Governmental Units	4000	791,657	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	30,520,843	486,061	0			0	0
17	Total Direct Disbursements/Expenditures		115,775,782	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	62,306,785	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		178,082,567	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,558,680)	1,114,750	4,843,171	3,600,118	368,574	(243,242)	1,249,476	832,327	(4,205,503)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	12,775,998	224,002							
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			45,479						5,054,521
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300		9,278		9,027					
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,162,184						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			41,512						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						224,002			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	1,894,344								
44	Total Other Sources of Funds		14,670,342	233,280	1,249,175	9,027	0	224,002	0	0	5,054,521
45	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 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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							13,000,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	887,184	275,000							
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510	29,893	11,619							
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		224,002							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									49,860
76	Total Other Uses of Funds		917,077	510,621	0	0	0	0	13,000,000	0	49,860
77	Total Other Sources/Uses of Funds		13,753,265	(277,341)	1,249,175	9,027	0	224,002	(13,000,000)	0	5,004,661
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		7,194,585	837,409	6,092,346	3,609,145	368,574	(19,240)	(11,750,524)	832,327	799,158
79	Fund Balances without Student Activity Funds - July 1, 2020		5,622,235	250,377	12,476,694	648,987	1,644,045		47,567,754	(228,848)	3,954,074
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		12,816,820	1,087,786	18,569,040	4,258,132	2,012,619	(19,240)	35,817,230	603,479	4,753,232
84											
85	Student Activity Fund Balance - July 1, 2020		1,713,558								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,258,036								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,290,313								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(32,277)								
91	Student Activity Fund Balance - June 30, 2021		1,681,281								
92											

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	74,618,685	13,017,656	35,364,014	4,926,190	5,065,059	0	1,249,476	6,383,303	1,231,840
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	24,892,359	0	0	6,692,329	0	125,438	0	0	0
97	FEDERAL SOURCES	4000	10,964,094	34,290	0	6,875	0	0	0	0	0
98	Total Direct Receipts/Revenues		110,475,138	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
99	Receipts/Revenues for "On Behalf" Payments ²	3998	62,306,785	0	0	0	0	0		0	0
100	Total Receipts/Revenues		172,781,923	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	87,114,884				2,168,840				
103	Support Services	2000	28,487,382	11,937,196		7,539,215	2,459,566	368,680		4,068,942	5,437,343
104	Community Services	3000	672,172	0		0	68,079				
105	Payments to Other Districts & Governmental Units	4000	791,657	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	30,520,843	486,061	0			0	0
107	Total Direct Disbursements/Expenditures		117,066,095	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	62,306,785	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		179,372,880	11,937,196	30,520,843	8,025,276	4,696,485	368,680		5,550,976	5,437,343
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,590,957)	1,114,750	4,843,171	3,600,118	368,574	(243,242)	1,249,476	832,327	(4,205,503)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		14,670,342	233,280	1,249,175	9,027	0	224,002	0	0	5,054,521
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		917,077	510,621	0	0	0	0	13,000,000	0	49,860
116	Total Other Sources/Uses of Funds		13,753,265	(277,341)	1,249,175	9,027	0	224,002	(13,000,000)	0	5,004,661
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		14,498,101	1,087,786	18,569,040	4,258,132	2,012,619	(19,240)	35,817,230	603,479	4,753,232

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		66,921,016	12,301,663	35,329,459	4,920,637	1,954,443		1,230,125	6,186,098	1,230,125
6	Leasing Purposes Levy ⁸	1130	883,112	347,014							
7	Special Education Purposes Levy	1140	984,101								
8	FICA/Medicare Only Purposes Levies	1150					2,877,353				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	462								
12	Total Ad Valorem Taxes Levied By District		68,788,691	12,648,677	35,329,459	4,920,637	4,831,796	0	1,230,125	6,186,098	1,230,125
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	63,752	11,685	29,586	4,558	4,491		1,139	5,702	1,139
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	2,279,529				228,203				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		2,343,281	11,685	29,586	4,558	232,694	0	1,139	5,702	1,139
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	2,723	375	4,969	995	569		18,212	202	576
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		2,723	375	4,969	995	569	0	18,212	202	576
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	60,558								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	430								
73	Sales to Adults	1620	27								
74	Other Food Service (Describe & Itemize)	1690	2,137								
75	Total Food Service		63,152								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	3,283								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	676,710								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	1,258,036								
83	Total District/School Activity Income (without Student Activity Funds)		679,993	0							
84	Total District/School Activity Income (with Student Activity Funds)		1,938,029								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	1,034,048								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	25								
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	562								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		1,034,635								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		29,182							
98	Contributions and Donations from Private Sources	1920	267,908								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	23,566								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	74,880								

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 #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980	7,083	86,090							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	56,851								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	7,871	192,142							
109	Other Local Revenues (Describe & Itemize)	1999	10,015	49,505						191,301	
110	Total Other Revenue from Local Sources		448,174	356,919	0	0	0	0	0	191,301	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	73,360,649	13,017,656	35,364,014	4,926,190	5,065,059	0	1,249,476	6,383,303	1,231,840
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	74,618,685								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources										
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	21,178,160								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		21,178,160	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	1,334,665								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	252,716								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,587,381	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	25,577								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		25,577	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	235,938								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		235,938				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	13,185								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	34,773								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				2,880,220					
155	Transportation - Special Education	3510				3,812,109					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		6,692,329	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	1,604,271								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	213,074					125,438			
171	Total Restricted Grants-In-Aid		3,714,199	0	0	6,692,329	0	125,438	0	0	0
172	Total Receipts from State Sources	3000	24,892,359	0	0	6,692,329	0	125,438	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	5,723								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	3,704								
196	Summer Food Service Program	4225	3,188,696								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		3,198,123				0				
201	TITLE I										
202	Title I - Low Income	4300	1,815,275								
203	Title I - Low Income - Neglected, Private	4305	57,156								
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	131,037								
206	Total Title I		2,003,468	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	66,776								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	2,504,052								
216	Fed - Spec Education - IDEA - Room & Board	4625	501,155								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		3,071,983	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	59,683								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	316,097								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	124,226								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	219,556								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,970,958	34,290		6,875					
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		10,964,094	34,290	0	6,875	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	10,964,094	34,290	0	6,875	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		109,217,102	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		110,475,138	13,051,946	35,364,014	11,625,394	5,065,059	125,438	1,249,476	6,383,303	1,231,840

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	41,963,754	6,254,783	150,776	3,756,068	27,340	15,451	87,368		52,255,540	49,992,532
6	Tuition Payment to Charter Schools	1115			313,074						313,074	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	19,083,453	4,314,974	174,995	311,820		3,507,646			27,392,888	26,172,847
9	Special Education Programs Pre-K	1225	920,592	212,577	30,380	56,116					1,219,665	1,579,357
10	Remedial and Supplemental Programs K-12	1250	1,261,712	269,719		388,600					1,920,031	2,422,643
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	15,306	579		5,197			2,380		23,462	21,875
14	Interscholastic Programs	1500	625,418	16,351	111,299	146,829	38,236	19,491	250		957,874	954,501
15	Summer School Programs	1600	83,363	9,076		20,285					112,724	288,137
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	31,632	1,197			36,430	269			69,528	100,825
18	Bilingual Programs	1800	1,317,658	207,713	8,313	26,101					1,559,785	1,698,479
19	Truant Alternative & Optional Programs	1900									0	11,059
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						1,290,313			1,290,313	2,249,497
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	65,302,888	11,286,969	788,837	4,711,016	102,006	3,542,857	89,998	0	85,824,571	83,242,255
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	65,302,888	11,286,969	788,837	4,711,016	102,006	4,833,170	89,998	0	87,114,884	85,491,752
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,356,240	205,446	1,715						1,563,401	1,999,531
39	Guidance Services	2120	1,664,597	242,660	100,000						2,007,257	1,996,730
40	Health Services	2130	641,024	179,842	1,381	14,774					837,021	1,481,527
41	Psychological Services	2140	1,168,738	159,820	93						1,328,651	1,785,826
42	Speech Pathology & Audiology Services	2150	630,341	94,119							724,460	1,141,566
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,533	22		540					2,095	2,641
44	Total Support Services - Pupils	2100	5,462,473	881,909	103,189	15,314	0	0	0	0	6,462,885	8,407,821
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,752,900	294,777	177,560	219,767		4,089			2,449,093	3,225,869
47	Educational Media Services	2220	1,154,479	160,281		59,622					1,374,382	1,801,006
48	Assessment & Testing	2230			243,391						243,391	180,000
49	Total Support Services - Instructional Staff	2200	2,907,379	455,058	420,951	279,389	0	4,089	0	0	4,066,866	5,206,875
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	3,000	154	61,254	2,428		15,299			82,135	119,173
52	Executive Administration Services	2320	255,998	58,406	94,429	20,907		8,875	15,005		453,620	423,524
53	Special Area Administration Services	2330	266,033	55,638				150			321,821	344,135
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	525,031	114,198	155,683	23,335	0	24,324	15,005	0	857,576	886,832

**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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	5,398,661	1,191,701	2,294			14,435			6,607,091	6,244,433
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	5,398,661	1,191,701	2,294	0	0	14,435	0	0	6,607,091	6,244,433
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	130,495	23,160	11,551	51		680			165,937	181,240
62	Fiscal Services	2520	352,386	50,170	22,596	5,193		66,947			497,292	485,598
63	Operation & Maintenance of Plant Services	2540			107,827	162,538	189,900	5,729	20,418		486,412	535,252
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	2,069,262	335,875	58,569	1,414,244		3,850	5,274		3,887,074	4,944,289
66	Internal Services	2570	61,460		212,385	16,116					289,961	312,853
67	Total Support Services - Business	2500	2,613,603	409,205	412,928	1,598,142	189,900	77,206	25,692	0	5,326,676	6,459,232
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	78,659	23,160	5,396	27,308		265			134,788	133,091
72	Staff Services	2640	280,221	50,670	88,551	2,204		5,099			426,745	446,176
73	Data Processing Services	2660	1,019,385	121,177	190,995	1,757,831	1,515,367				4,604,755	5,762,113
74	Total Support Services - Central	2600	1,378,265	195,007	284,942	1,787,343	1,515,367	5,364	0	0	5,166,288	6,341,380
75	Other Support Services (Describe & Itemize)	2900									0	1,000
76	Total Support Services	2000	18,285,412	3,247,078	1,379,987	3,703,523	1,705,267	125,418	40,697	0	28,487,382	33,547,573
77	COMMUNITY SERVICES (ED)	3000	441,813	88,121	75,135	40,706			26,397		672,172	1,352,380
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120									0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			161,345						161,345	130,612
86	Total Payments to Other Govt Units (In-State)	4100			161,345			0			161,345	130,612
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						339,558			339,558	373,088
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280						45,083			45,083	23,145
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						384,641			384,641	396,233
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380						244,419			244,419	244,419
101	Other Payments to In-State Govt Units - Transfers	4390						1,252			1,252	908
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			245,671			245,671	245,327
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			161,345			630,312			791,657	772,172
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	22,440
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	22,440
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	22,440
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		84,030,113	14,622,168	2,405,304	8,455,245	1,807,273	4,298,587	157,092	0	115,775,782	118,936,820
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		84,030,113	14,622,168	2,405,304	8,455,245	1,807,273	5,588,900	157,092	0	117,066,095	121,186,317
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(6,558,680)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(6,590,957)	
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				518					518	518
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			6,201						6,201	45,593
128	Operation & Maintenance of Plant Services	2540	6,012,053	1,021,977	1,182,827	3,431,601	265,847	1,156	15,016		11,930,477	12,086,531
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	6,012,053	1,021,977	1,189,028	3,431,601	265,847	1,156	15,016	0	11,936,678	12,132,124
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	6,012,053	1,021,977	1,189,028	3,432,119	265,847	1,156	15,016	0	11,937,196	12,132,642
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000						0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		6,012,053	1,021,977	1,189,028	3,432,119	265,847	1,156	15,016	0	11,937,196	12,132,642
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,114,750	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
160	Payments for Regular Programs	4110									0	
161	Payments for Special Education Programs	4120									0	
162	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
163	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
164	DEBT SERVICES (DS)	5000										
165	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
166	Tax Anticipation Warrants	5110									0	
167	Tax Anticipation Notes	5120									0	
168	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
169	State Aid Anticipation Certificates	5140									0	
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
171	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
172	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,370,855			3,370,855	3,680,993
173	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						27,147,184			27,147,184	27,147,184
174	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,804			2,804	2,997
175	Total Debt Services	5000				0		30,520,843			30,520,843	30,831,174
176	PROVISION FOR CONTINGENCIES (DS)	6000										
177	Total Disbursements/ Expenditures					0		30,520,843			30,520,843	30,831,174
178	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,843,171	
179												
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	186,528	37,500	6,658,256	649,919		915	6,097		7,539,215	8,312,310
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	186,528	37,500	6,658,256	649,919	0	915	6,097	0	7,539,215	8,312,310
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	

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
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						44,405			44,405	44,405
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						441,656			441,656	441,656
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						486,061			486,061	486,061
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		186,528	37,500	6,658,256	649,919	0	486,976	6,097	0	8,025,276	8,798,371
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,600,118	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		664,126							664,126	665,919
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		1,388,117							1,388,117	1,387,959
222	Special Education Programs - Pre-K	1225		53,625							53,625	54,412
223	Remedial and Supplemental Programs - K-12	1250		17,758							17,758	17,683
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		220							220	220
227	Interscholastic Programs	1500		24,384							24,384	18,467
228	Summer School Programs	1600		1,212							1,212	(650)
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		449							449	328
231	Bilingual Programs	1800		18,949							18,949	19,320
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		2,168,840							2,168,840	2,163,658
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		18,922							18,922	18,961
237	Guidance Services	2120		41,278							41,278	40,312
238	Health Services	2130		58,632							58,632	61,233
239	Psychological Services	2140		17,130							17,130	16,812
240	Speech Pathology & Audiology Services	2150		8,659							8,659	8,479
241	Other Support Services - Pupils (Describe & Itemize)	2190		23							23	32
242	Total Support Services - Pupils	2100		144,644							144,644	145,829
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		57,086							57,086	54,570
245	Educational Media Services	2220		19,702							19,702	19,749
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		76,788							76,788	74,319
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		43							43	43
250	Executive Administration Services	2320		51,574							51,574	45,987
251	Special Area Administration Services	2330		15,587							15,587	15,194
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	7,453
254	Total Support Services - General Administration	2300		67,204							67,204	68,677
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		375,146							375,146	371,250
257	Other Support Services - School Administration (Describe & Itemize)	2490									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
258	Total Support Services - School Administration	2400		375,146							375,146	371,250
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		29,962							29,962	29,930
261	Fiscal Services	2520		69,619							69,619	68,496
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		1,063,663							1,063,663	1,049,657
264	Pupil Transportation Services	2550		31,487							31,487	30,829
265	Food Services	2560		335,170							335,170	346,975
266	Internal Services	2570		10,806							10,806	10,792
267	Total Support Services - Business	2500		1,540,707							1,540,707	1,536,679
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		18,006							18,006	17,842
272	Staff Services	2640		71,930							71,930	67,309
273	Data Processing Services	2660		165,141							165,141	164,799
274	Total Support Services - Central	2600		255,077							255,077	249,950
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		2,459,566							2,459,566	2,446,704
277	COMMUNITY SERVICES (MR/SS)	3000		68,079							68,079	69,327
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			4,696,485							4,696,485	4,679,689
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										368,574	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			20,939		347,741				368,680	368,680
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	20,939	0	347,741	0	0	0	368,680	368,680
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	20,939	0	347,741	0	0	0	368,680	368,680

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(243,242)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	1,412,386								1,412,386	1,398,326
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500	21,026		48,622						69,648	79,097
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	1,433,412	0	48,622	0	0	0	0	0	1,482,034	1,477,423
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130	537,664	356		3,250					541,270	468,435
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	537,664	356	0	3,250	0	0	0	0	541,270	468,435
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	162,178	19,224							181,402	171,728
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365				1,620,130	28,625	20,810			1,669,565	2,027,483

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
365	Total Support Services - General Administration	2300	162,178	19,224	1,620,130	28,625	0	20,810	0	0	1,850,967	2,199,211
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	385,764								385,764	364,202
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
369	Total Support Services - School Administration	2400	385,764	0	0	0	0	0	0	0	385,764	364,202
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	23,028								23,028	24,637
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540			543,795	36,080	8,722		5,687		594,284	701,302
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	23,028	0	543,795	36,080	8,722	0	5,687	0	617,312	725,939
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640	65,947	578,162	23,520						667,629	737,585
383	Data Processing Services	2660			6,000						6,000	17,766
384	Total Support Services - Central	2600	65,947	578,162	29,520	0	0	0	0	0	673,629	755,351
385	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
386	Total Support Services	2000	1,174,581	597,742	2,193,445	67,955	8,722	20,810	5,687	0	4,068,942	4,513,138
387	COMMUNITY SERVICES (TF)	3000									0	
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	

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
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		2,607,993	597,742	2,242,067	67,955	8,722	20,810	5,687	0	5,550,976	5,990,561
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										832,327	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530			453,254						453,254	357,363
429	Operation & Maintenance of Plant Services	2540			90,882		4,893,207				4,984,089	5,528,774
430	Total Support Services - Business	2500	0	0	544,136	0	4,893,207	0	0	0	5,437,343	5,886,137
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	0	0	544,136	0	4,893,207	0	0	0	5,437,343	5,886,137
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	544,136	0	4,893,207	0	0	0	5,437,343	5,886,137
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,205,503)	

	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	66,921,016	31,758,630	35,162,386	61,817,914	30,059,284
5	Operations & Maintenance	12,301,663	5,837,983	6,463,680	11,363,587	5,525,604
6	Debt Services **	35,329,459	18,547,858	16,781,601	36,103,253	17,555,395
7	Transportation	4,920,637	2,335,193	2,585,444	4,545,435	2,210,242
8	Municipal Retirement	1,954,443	924,036	1,030,407	1,798,629	874,593
9	Capital Improvements	0		0		0
10	Working Cash	1,230,125	583,798	646,327	1,136,359	552,561
11	Tort Immunity	6,186,098	2,951,685	3,234,413	5,745,430	2,793,745
12	Fire Prevention & Safety	1,230,125	583,798	646,327	1,136,359	552,561
13	Leasing Levy	1,230,126	583,798	646,328	1,136,359	552,561
14	Special Education	984,101	467,039	517,062	909,087	442,048
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,877,353	1,360,367	1,516,986	2,647,943	1,287,576
17	Summer School	0		0		0
18	Other (Describe & Itemize)	462	462	0	908	446
19	Totals	135,165,608	65,934,647	69,230,961	128,341,263	62,406,616
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	Beginning	Issued	Retired	Outstanding				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	July 1, 2020	July 1, 2020	July 1, 2020 thru	July 1, 2020 thru	Ending June 30, 2021				
4	Total CPPRT Notes			June 30, 2021	June 30, 2021					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				

	SCHEDULE OF LONG-TERM DEBT									
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (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	Refunding Bonds 2012	11/01/12	50,645,000	3	605,000			605,000	0	
32	Refunding Bonds 2014	12/30/14	2,010,000	3	2,010,000			2,010,000	0	
33	General Obligation School Bonds, Series 2016	03/21/16	9,585,000	3&6	9,585,000				9,585,000	9,585,000
34	General Obligation School Bonds, Series 2017	02/01/17	3,500,000	6	1,445,000			715,000	730,000	730,000
35	Refunding Bonds 2017A	03/21/17	65,330,000	3	62,800,000			7,280,000	55,520,000	36,950,960
36	General Obligation School Bonds, Series 2017B	07/20/17	3,500,000	1	2,510,000			810,000	1,700,000	1,700,000
37	General Obligation School Bonds, Series 2018	03/01/18	8,930,000	4	8,840,000				8,840,000	8,840,000
38	General Obligation School Bonds, Series 2018A	11/01/18	20,545,000	3	6,275,000			6,275,000	0	
39	General Obligation School Bonds, Series 2018B	11/01/18	16,085,000	1	8,290,000			8,290,000	0	
40	General Obligation School Bonds, Series 2020	06/11/20	29,000,000	1	29,000,000				29,000,000	29,000,000
41	2012 Lease Certificates	09/13/12	2,300,000	7	570,000			275,000	295,000	295,000
42	Capital Leases	Various		8	2,364,916	1,894,344		1,328,840	2,930,420	2,930,420
43	General Obligation School Bonds, Series 2021	05/10/21	5,100,000	4		5,100,000			5,100,000	5,100,000
44									0	
45									0	
46									0	
47									0	
48									0	
49			216,530,000		134,294,916	6,994,344	0	27,588,840	113,700,420	95,131,380

- 51 • Each type of debt issued must be identified separately with the amount:
- | | | | | | | | | |
|-------------------------------|-----------------------|---------------------|--|---------------------------|----------------------|--------------------------------|----------------------------|-------------|
| 52 1. Working Cash Fund Bonds | 54 3. Refunding Bonds | 53 2. Funding Bonds | 54 4. Fire Prevent, Safety, Environmental and Energy Bonds | 53 5. Tort Judgment Bonds | 54 6. Building Bonds | 53 7. Other Lease Certificates | 54 8. Other Capital Leases | 53 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						(228,848)				
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	6,191,800	984,101			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	202				
7	Drivers' Education Fees					10-1970					74,880
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					34,773
10	Other Receipts (Describe & Itemize)					--	191,301				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						6,383,303	984,101	0	0	109,653
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		984,101			69,528
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	5,550,976				
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						5,550,976	984,101	0	0	69,528
24	Ending Cash Basis Fund Balance as of June 30, 2021						603,479	0	0	0	40,125
25	Reserved Cash Balance					714	603,479				40,125
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:				5,550,976
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				561,710
37	Unemployment Insurance Act				8,951
38	Insurance (Regular or Self-Insurance)				970,081
39	Risk Management and Claims Service				630,846
40	Judgments/Settlements				20,000
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				3,310,377
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				0
43	Legal Services				49,011
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="border: 1px solid black; padding: 5px; background-color: #4f81bd; color: white;"> <p>SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:</p> <p>https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf</p> </div>											

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

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.
--------------------------	---

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

Revenue Section B	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.
--------------------------	---

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										1,598,357
CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	1,598,357									322,191
https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										413,766
Total Revenue Section B		2,293,149	34,290		6,875	0	0			0	2,334,314

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	1,970,958	34,290		6,875	0	0			0	2,012,123
31	Total Other Federal Revenue from Revenue Tab	4998	1,970,958	34,290		6,875	0	0			0	2,012,123
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			1,540,891			51,935		1,592,826	
44	SUPPORT SERVICES Total Expenditures	2000								0	
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			1,494,476			51,935		1,546,411	
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	1,494,476	0		51,935		1,546,411	
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			322,191					322,191	
62	SUPPORT SERVICES Total Expenditures	2000								0	
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		-----DISBURSEMENTS-----									
75			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
76	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000		24,876	943		1,148,798					1,174,617
80	SUPPORT SERVICES Total Expenditures	2000		3,824	200	40,211		189,900				234,135
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					1,135,925					1,135,925
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	1,135,925	0		0		1,135,925
91	Expenditure Section D:											
92	GEER I EXPENDITURES		-----DISBURSEMENTS-----									
93			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
94	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
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)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
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:											
128	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
129	-----DISBURSEMENTS-----											
130			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
131	FUNCTION											
132	FUNCTION											
133	INSTRUCTION	1000	24,876	943	0	3,011,880	0	0	51,935			3,089,634
134	SUPPORT SERVICES	2000	3,824	200	40,211	0	189,900	0	0			234,135
135	TOTAL EXPENDITURES											3,323,769
136	Expenditure Section G:											
137	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
138	-----DISBURSEMENTS-----											
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
140	FUNCTION											
141	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	2,630,401	0	51,935			2,682,336

	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
4	Land	220										
5	Non-Depreciable Land	221	2,960,561			2,960,561						2,960,561
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	220,653,038			220,653,038	50	90,070,344	4,285,167		94,355,511	126,297,527
9	Temporary Buildings	232	102,688			102,688	20	3,364	5,135		8,499	94,189
10	Improvements Other than Buildings (Infrastructure)	240	80,782,564	2,572,307		83,354,871	20	36,459,297	2,457,488		38,916,785	44,438,086
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	28,351,493	279,265		28,630,758	10	19,171,827	1,099,137		20,270,964	8,359,794
13	5 Yr Schedule	252	17,358,294	1,461,878		18,820,172	5	14,684,155	864,410		15,548,565	3,271,607
14	3 Yr Schedule	253	126,493			126,493	3	126,493			126,493	0
15	Construction in Progress	260	408,672	3,321,196	311,856	3,418,012	--					3,418,012
16	Total Capital Assets	200	350,743,803	7,634,646	311,856	358,066,593		160,515,480	8,711,337	0	169,226,817	188,839,776
17	Non-Capitalized Equipment	700				183,892	10		18,389			
18	Allowable Depreciation								8,729,726			

	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		\$ 115,775,782		
9	O&M	Expenditures 16-24, L155		Total Expenditures		11,937,196		
10	DS	Expenditures 16-24, L178		Total Expenditures		30,520,843		
11	TR	Expenditures 16-24, L214		Total Expenditures		8,025,276		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		4,696,485		
13	TORT	Expenditures 16-24, L429		Total Expenditures		5,550,976		
14				Total Expenditures		\$ 176,506,558		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		1,219,665		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		112,724		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		645,775		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		791,657		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,807,273		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		157,092		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		265,847		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		15,016		
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		27,147,184		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		441,656		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		6,097		
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		53,625		
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		1,212		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		68,079		
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	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			
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay				8,722
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment				5,687
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$			32,747,311
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				143,759,247
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				11,203.00
99				Estimated OEPP (Line 97 divided by Line 98)	\$			12,832.21
100								

	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		63,152		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		679,993		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		1,034,048		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		25		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		562		
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		29,182		
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		56,851		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		7,871		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,587,381		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		25,577		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		235,938		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		13,185		
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		34,773		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		6,692,329		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		213,074		
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		3,198,123		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		2,003,468		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,504,052		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		501,155		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		59,683		
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		316,097		
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		124,226		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		219,556		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,012,123		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		4,480,052		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		235,938		
195				Total Deductions for PCTC Computation Line 104 through Line 193		\$ 26,328,414		
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		117,430,833		
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		8,729,726		
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		126,160,559		
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		11,203.00		
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		11,261.32		
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.							
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.							
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary							

Current Year Payment on Contracts For Indirect Cost Rate Computation

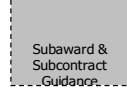
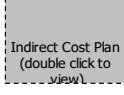
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



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

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

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

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

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

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	<p>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.</p>							
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).							
					187,105			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			89,283,441		89,283,441	
20	Support Services:							
21	Pupil	2100			7,149,317		7,149,317	
22	Instructional Staff	2200			4,143,654		4,143,654	
23	General Admin.	2300			2,760,742		2,760,742	
24	School Admin	2400			7,368,001		7,368,001	
25	Business:							
26	Direction of Business Spt. Srv.	2510		218,927	0	218,927	0	
27	Fiscal Services	2520		566,911	0	566,911	0	
28	Oper. & Maint. Plant Services	2540			13,569,246	13,569,246	0	
29	Pupil Transportation	2550			7,564,605		7,564,605	
30	Food Services	2560			4,216,970		4,216,970	
31	Internal Services	2570		300,767	0	300,767	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			152,794		152,794	
36	Staff Services	2640		1,166,304	0	1,166,304	0	
37	Data Processing Services	2660		3,260,529	0	3,260,529	0	
38	Other:							
39	Community Services	3000			713,854		713,854	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)							
41	Total			5,513,438	136,922,624	19,082,684	123,353,378	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	5,513,438	Total Indirect Costs:	19,082,684	
44				Total Direct Costs:	136,922,624	Total Direct Costs:	123,353,378	
45				= 4.03%		= 15.47%		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	McLean County Unit School District										
7	17-064-0050-26										
8	<input type="checkbox"/>	Prior Fiscal Year		Current Fiscal Year		Next Fiscal Year		Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.			
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	Service or Function (Check all that apply)		Barriers to Implementation		(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives		X	X	McLean-DeWitt Regional Vocational System (see below)						
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41	Bloomington High School, Blue Ridge High School, Clinton High School, Heyworth High School, LeRoy High School, Lexington High School, Normal Community High School, Normal Community West High School,										
42	Olympia High School, Ridgeview High School, Tri-Valley High School, University High School										
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: McLean County Unit School District No. 5
 RCDT Number: 17-064-0050-26

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	453,620		181,402	635,022	476,671		188,791	665,462
2. Special Area Administration Services	2330	321,821		0	321,821	343,918			343,918
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	165,937	0	23,028	188,965	174,582		23,834	198,416
5. Internal Services	2570	289,961		0	289,961	304,525			304,525
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,231,339	0	204,430	1,435,769	1,299,696	0	212,625	1,512,321
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

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

Type Below.

1. Page 7 - Educational Fund, Line 43 - Capital Lease Proceeds \$1,894,344
2. Page 8 - Fire Prevention & Safety Fund, Line 75 - Bond Service Costs \$49,860
3. Page 10 - Educational Fund, Line 11 - Prior Year Adjustment \$462
4. Page 11 - Educational Fund, Line 72 - Other Food Service - Food Sales to Pupils \$430
5. Page 11 - Educational Fund, Line 74 - Other Food Service - Food Sales to Outside Groups \$2,137
6. Page 11 - Educational Fund, Line 94 - Sales - Other \$562
7. Page 12 - Line 108 - Other Local Fees
Educational Fund - Music Fees \$7,871
Operations and Maintenance Fund - Custodial Fees \$192,142
8. Page 12 - Line 109 - Other Local Revenues
Educational Fund - USAC - E-Rate \$10,015
Operations and Maintenance Fund - Energy Rebates \$49,505
Tort Fund - Background Checks \$11,766 & Insurance proceeds \$179,535
9. Page 13 - Line 170 - Other Restricted Revenue from State Sources
Educational Fund - \$145,101 Orphanage Tuition and \$67,973 for Other State Programs
Capital Projects Fund - Playground Grant \$125,438
10. Page 14 - Educational Fund - Line 205 - Title I - Other \$131,037
11. Page 15 - Line 267 - Other Restricted Revenue from Federal Sources
Educational Fund - \$59,212 STEP Grant, \$31,834 SEED Grant, \$37,136 EIR Grant,
\$244,419 USDA Distance Learning and Telemedicine Grant, and \$1,598,357 ESSER I Grant.
Operations and Maintenance Fund - FEMA Grant \$34,290
Transportation Fund - FEMA Grant \$6,875
12. Page 16 - Line 43 - Other Support Services - Pupils - Positive Behavioral Intervention Strategy \$2,095
13. Page 17 - Line 85 - Other Payments to In-State Government Units - Title I Juvenile Delinquency \$161,345
14. Page 18 - Line 124 - Other Support Services - Pupils - Parking Stickers \$518
15. Page 19 - Line 175 - Debt Service Fees \$2,804
16. Page 20 - Line 241 - Other Support Services - Pupils - FICA/Medicare \$23
17. Page 25 - Line 18 - Other - Prior Year Adjustment \$462
18. Page 26 - Schedule of Long-Term Debt
19. Page 27 - Line 10- Other Receipts - Background Checks \$11,766 & Insurance proceeds \$179,535
Long term debt issues:
Audit check error line 73 is due to capital lease proceeds of \$1,894,344 out of Educational Fund (10)
Audit check error line 74 is due to capital lease payments of \$441,656 made out of Transportation Fund (40)

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 func—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	109,217,102	13,051,946	11,625,394	1,249,476	135,143,918
9	Direct Expenditures	115,775,782	11,937,196	8,025,276		135,738,254
10	Difference	(6,558,680)	1,114,750	3,600,118	1,249,476	(594,336)
11	Fund Balance - June 30, 2021	12,816,820	1,087,786	4,258,132	35,817,230	53,979,968
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2021 Audit Checklist

RCDT: 17-064-0050-26
 School District/Joint Agreement Name: McLean County Unit
 School District No. 5
 Auditor Name: Hope Wheeler
 License #: 6502283 License Expiration Date (below):
 9/30/2021
 (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?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4: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).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	ERROR!
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

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

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

GATA REQUIREMENTS

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

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

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

What is the Consolidated Year End Financial Report?

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

How do I complete the CYEFR?

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

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

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

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

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