

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA		
1	Due to ROE on Friday, October 15, 2021																												
2	Due to ISBE on Monday, November 15, 2021																												
3	SD/JA21																												
4																													
5	<input checked="" type="checkbox"/> School District																												
6	<input type="checkbox"/> Joint Agreement																												
7																													
8																													
9														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															
10	<u>School District/Joint Agreement Information</u>													<u>Accounting Basis:</u>										<u>Certified Public Accountant Information</u>					
11	(See instructions on inside of this page.)													<input checked="" type="checkbox"/> CASH															
12	School District/Joint Agreement Number:													<input type="checkbox"/> ACCRUAL										Name of Auditing Firm:					
13	41-057-0110-26																							SCHEFFEL BOYLE					
14	County Name:																							Name of Audit Manager:					
15	MADISON AND JERSEY																							JOSH C. ANDRES					
16	Name of School District/Joint Agreement:																							Address:					
17	ALTON COMMUNITY UNIT SCHOOL DISTRICT #11																							322 STATE STREET					
18	Address:																							City:		State:		Zip Code:	
19	550 LANDMARKS BLVD																							ALTON		IL		62002	
20	City:																							Phone Number:		Fax Number:			
21	ALTON, IL																							618-465-4288		618-462-3818			
22	Email Address:																							IL License Number (9 digit):		Expiration Date:			
23	mschell@altonschools.org																							65.01446		9/30/2024			
24	Zip Code:																							Email Address:					
25	62002																							josh.andres@scheffelfboyle.com					
26																													
27	<u>Annual Financial Report</u>													Annual Financial Report Questions 217-785-8779 or finance1@isbe.net										ISBE Use Only					
28	Type of Auditor's Report Issued:													Single Audit Questions 217-782-5630 or GATA@isbe.net															
29	<input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified													Single Audit and GATA Information															
30	<input type="checkbox"/> Adverse																												
31	<input type="checkbox"/> Disclaimer																												
32																													
33																													
34	<input type="checkbox"/> Reviewed by District Superintendent/Administrator													<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)										<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC					
35														Name of Township: _____															
36																													
37	District Superintendent/Administrator Name (Type or Print):													Township Treasurer Name (type or print)										Regional Superintendent/Cook ISC Name (Type or Print):					
38																													
39	Email Address:													Email Address:										Email Address:					
40																													
41	Telephone:				Fax Number:				Telephone:				Fax Number:				Telephone:				Fax Number:								
42																													
43	Signature & Date:													Signature & Date:										Signature & Date:					
44																													
45	* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).													This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.															
46	ISBE Form SD50-35/JA50-60 (05/21-version2)													In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.															
47														Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other															
48														supporting authorization/documentation, as necessary, to use the applicable account code (cell).															

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33				
34	INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements			
35				
39	All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)			
40	This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).			
41	23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)			
42				
43	1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)			
44				
45	2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.			
46				
47	3. 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.			
48				
49	4. Submit AFR Electronically			
50	• 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)			
51	on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.			
52				
53	Attachment Manager Link			
54				
55	• AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".			
56	These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see			
57	"Opinions & Notes" tab of this form.			
58	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			
59	the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.			
60				
61	5. Submit Paper Copy of AFR with Signatures			
62	a) 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.			
63	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.			
64	b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's			
65	office no later than October 15, annually.			
66	c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later			
67	than November 15, annually.			
68	• 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.			
69	• Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.			
70	Federal Single Audit 2 CFR 200.500			
71				
72	6. 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).			
73	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.			
74				
75	7. Qualifications of Auditing Firm			
76	• School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the			
77	corresponding acceptance letter from the approved peer review program, for the current peer review period.			
78	• 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			
79	auditing firm at the school district's/joint agreement's expense.			

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☒ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest 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.

See notes to financial statements.

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:**SCHEFFEL BOYLE**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION*Required to be completed for School Districts only.***A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)**Tax Year 2020**

Equalized Assessed Valuation (EAV):

755,578,068

	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.021500	0.005250	0.002000	0.028750	0.000500

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above.
If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
70,606,455	64,199,218	6,407,237	21,335,737

* 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.

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
0	0	0	0	0
Other	Total			
0	0			

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	104,269,773
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	57,924,389

E. Material Impact on Financial Position

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.

<input type="checkbox"/>	Pending Litigation
<input type="checkbox"/>	Material Decrease in EAV
<input type="checkbox"/>	Material Increase/Decrease in Enrollment
<input type="checkbox"/>	Adverse Arbitration Ruling
<input type="checkbox"/>	Passage of Referendum
<input type="checkbox"/>	Taxes Filed Under Protest
<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)

Comments:

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name:	ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
District Code:	41-057-0110-26
County Name:	MADISON AND JERSEY

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	21,335,737.00	0.304	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	70,246,728.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(359,727.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	64,199,218.00	0.914	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	70,246,728.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(359,727.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	21,335,737.00	119.64	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	178,331.16		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	18,464,439.04		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		57,924,389.00	44.44	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		104,269,773.38		Value	0.20
Total Profile Score:					3.70 *
Estimated 2022 Financial Profile Designation:					<u>RECOGNITION</u>

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (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		7,745,841	5,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401	888,340	2,732,911
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140		2,000,000							
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		7,745,841	7,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401	888,340	2,732,911
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	2,000,000								
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		2,000,000	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	4,656,997		680,634	74,696	2,242,243			823,189	2,667,799
39	Unreserved Fund Balance	730	1,088,844	7,868,753		1,593,046	79,041	3,222,168	6,053,401	65,151	65,112
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		7,745,841	7,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401	888,340	2,732,911
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	777,526								
46	Total Student Activity Current Assets For Student Activity Funds		777,526								
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	777,526								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		777,526								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		8,523,367	7,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401	888,340	2,732,911
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		2,000,000	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	5,434,523	0	680,634	74,696	2,242,243	0	0	823,189	2,667,799
60	Unreserved Fund Balance District with Student Activity Funds	730	1,088,844	7,868,753	0	1,593,046	79,041	3,222,168	6,053,401	65,151	65,112
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		8,523,367	7,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401	888,340	2,732,911

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		45,133		
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		45,133		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,204,599	
17	Building & Building Improvements	230		40,675,191	
18	Site Improvements & Infrastructure	240		30,927,011	
19	Capitalized Equipment	250		1,814,886	
20	Construction in Progress	260		7,196,357	
21	Amount Available in Debt Service Funds	340			680,634
22	Amount to be Provided for Payment on Long-Term Debt	350			57,243,755
23	Total Capital Assets			82,818,044	57,924,389
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			57,924,389
37	Total Long-Term Liabilities				57,924,389
38	Reserved Fund Balance	714	45,133		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			82,818,044	
41	Total Liabilities and Fund Balance		45,133	82,818,044	57,924,389
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		45,133		
54	Total Capital Assets District with Student Activity Funds			82,818,044	57,924,389
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				57,924,389
59	Reserved Fund Balance District with Student Activity Funds	714	45,133		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			82,818,044	
62	Total Liabilities and Fund Balance District with Student Activity Funds		45,133	82,818,044	57,924,389

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											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	23,055,432	4,166,964	10,601,577	1,447,750	1,894,755	17,208	413,313	3,705,364	385,144
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	25,693,546	0	0	3,862,725	42,879	0	0	0	0
7	FEDERAL SOURCES	4000	11,912,170	0	670,652	54,555	239,339	0	0	0	0
8	Total Direct Receipts/Revenues		60,661,148	4,166,964	11,272,229	5,365,030	2,176,973	17,208	413,313	3,705,364	385,144
9	Receipts/Revenues for "On Behalf" Payments ²	3998	26,854,957								
10	Total Receipts/Revenues		87,516,105	4,166,964	11,272,229	5,365,030	2,176,973	17,208	413,313	3,705,364	385,144
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	40,090,936				924,141			464,682	
13	Support Services	2000	15,921,737	2,509,508		5,282,348	747,292	6,662,388		3,014,373	4,052,302
14	Community Services	3000	368,406	0		0	21,394			0	
15	Payments to Other Districts & Governmental Units	4000	26,283	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	12,765,332	0	0			0	0
17	Total Direct Disbursements/Expenditures		56,407,362	2,509,508	12,765,332	5,282,348	1,692,827	6,662,388		3,479,055	4,052,302
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	26,854,957	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		83,262,319	2,509,508	12,765,332	5,282,348	1,692,827	6,662,388		3,479,055	4,052,302
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,253,786	1,657,456	(1,493,103)	82,682	484,146	(6,645,180)	413,313	226,309	(3,667,158)
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		9,000,000		950,000					
26	Transfer of Working Cash Fund Interest	7120	53,372								
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									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			747,795						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			53,189						
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						9,000,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		53,372	9,000,000	800,984	950,000	0	9,000,000	0	0	0
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

	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							9,950,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							53,372		
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		359,727							
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		388,068							
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540		53,189							
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		9,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	9,800,984	0	0	0	0	10,003,372	0	0
77	Total Other Sources/Uses of Funds		53,372	(800,984)	800,984	950,000	0	9,000,000	(10,003,372)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		4,307,158	856,472	(692,119)	1,032,682	484,146	2,354,820	(9,590,059)	226,309	(3,667,158)
79	Fund Balances without Student Activity Funds - July 1, 2020		1,438,683	7,012,281	1,372,753	635,060	1,837,138	867,348	15,643,460	662,031	6,400,069
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		5,745,841	7,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401	888,340	2,732,911

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
84											
85	Student Activity Fund Balance - July 1, 2020		771,476								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	332,213								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	326,163								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		6,050								
91	Student Activity Fund Balance - June 30, 2021		777,526								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	23,387,645	4,166,964	10,601,577	1,447,750	1,894,755	17,208	413,313	3,705,364	385,144
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	25,693,546	0	0	3,862,725	42,879	0	0	0	0
97	FEDERAL SOURCES	4000	11,912,170	0	670,652	54,555	239,339	0	0	0	0
98	Total Direct Receipts/Revenues		60,993,361	4,166,964	11,272,229	5,365,030	2,176,973	17,208	413,313	3,705,364	385,144
99	Receipts/Revenues for "On Behalf" Payments ²	3998	26,854,957	0	0	0	0	0		0	0
100	Total Receipts/Revenues		87,848,318	4,166,964	11,272,229	5,365,030	2,176,973	17,208	413,313	3,705,364	385,144
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	40,417,099				924,141				
103	Support Services	2000	15,921,737	2,509,508		5,282,348	747,292	6,662,388		3,014,373	4,052,302
104	Community Services	3000	368,406	0		0	21,394				
105	Payments to Other Districts & Governmental Units	4000	26,283	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	12,765,332	0	0			0	0
107	Total Direct Disbursements/Expenditures		56,733,525	2,509,508	12,765,332	5,282,348	1,692,827	6,662,388		3,479,055	4,052,302
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	26,854,957	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		83,588,482	2,509,508	12,765,332	5,282,348	1,692,827	6,662,388		3,479,055	4,052,302
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,259,836	1,657,456	(1,493,103)	82,682	484,146	(6,645,180)	413,313	226,309	(3,667,158)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		53,372	9,000,000	800,984	950,000	0	9,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	9,800,984	0	0	0	0	10,003,372	0	0
116	Total Other Sources/Uses of Funds		53,372	(800,984)	800,984	950,000	0	9,000,000	(10,003,372)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		6,523,367	7,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401	888,340	2,732,911

**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		15,468,474	3,777,177	10,582,293	1,438,910	694,997		359,728	3,700,905	359,728
6	Leasing Purposes Levy ⁸	1130		359,728							
7	Special Education Purposes Levy	1140	287,767								
8	FICA/Medicare Only Purposes Levies	1150					1,126,686				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		15,756,241	4,136,905	10,582,293	1,438,910	1,821,683	0	359,728	3,700,905	359,728
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	9,350	1,231	6,279	854	1,081		213	2,196	213
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	6,717,220				65,280				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		6,726,570	1,231	6,279	854	66,361	0	213	2,196	213
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	8,274								
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	71,210								
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		79,484								
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				745					

**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
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					745					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	33,159	9,980	7,700	7,241	6,711	17,208	53,372	2,255	25,203
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		33,159	9,980	7,700	7,241	6,711	17,208	53,372	2,255	25,203
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,427								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	240								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		2,667								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719	199								
79	Fees	1720	10,736								
80	Book Store Sales	1730	343								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	332,213								
83	Total District/School Activity Income (without Student Activity Funds)		11,278	0							
84	Total District/School Activity Income (with Student Activity Funds)		343,491								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	173,912								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	233								
91	Sales - Summer School Textbooks	1822									

**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
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		174,145								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	59,716								
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	45,528								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			5,305						
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	166,644	18,848						8	
110	Total Other Revenue from Local Sources		271,888	18,848	5,305	0	0	0	0	8	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	23,055,432	4,166,964	10,601,577	1,447,750	1,894,755	17,208	413,313	3,705,364	385,144
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	23,387,645								
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	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	22,966,417								
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		22,966,417	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	946,835								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	356,942								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,303,777	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	196,038				425				

**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
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	7,748								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		203,786	0			425				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	16,618								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	51,004								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				1,654,303					
155	Transportation - Special Education	3510				1,971,090					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		3,625,393	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695	68,999				1,352				
161	Early Childhood - Block Grant	3705	1,004,970			237,332	41,102				
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	77,975								
171	Total Restricted Grants-In-Aid		2,727,129	0	0	3,862,725	42,879	0	0	0	0
172	Total Receipts from State Sources	3000	25,693,546	0	0	3,862,725	42,879	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	68,545								
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		68,545	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

**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
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									
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									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225	3,051,718								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		3,051,718				0				
201	TITLE I										
202	Title I - Low Income	4300	2,726,045				27,356				
203	Title I - Low Income - Neglected, Private	4305	8,977				133				
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	64,703								
206	Total Title I		2,799,725	0		0	27,489				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421	94,290			54,555	12,463				
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		94,290	0		54,555	12,463				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	33,761				3,042				
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	2,129,039				176,188				
216	Fed - Spec Education - IDEA - Room & Board	4625	199,807								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		2,362,607	0		0	179,230				
220	CTE - PERKINS										
221	CTE - Perkins - Title IIIIE - Tech Prep	4770	89,988								
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		89,988	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									

**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
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866			670,652						
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	670,652	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	323,431				2,568				
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	202,808								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	263,514								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,655,544				17,589				
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		11,843,625	0	670,652	54,555	239,339	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	11,912,170	0	670,652	54,555	239,339	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		60,661,148	4,166,964	11,272,229	5,365,030	2,176,973	17,208	413,313	3,705,364	385,144
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		60,993,361	4,166,964	11,272,229	5,365,030	2,176,973	17,208	413,313	3,705,364	385,144

**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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	10,894,886	1,772,485	245,210	924,429	507,679	80		5,128	14,349,897	19,314,593
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	5,350,505	762,696	19,183	143,602					6,275,986	564,796
8	Special Education Programs (Functions 1200-1220)	1200	9,081,180	2,067,287	30,017	53,790				4,310	11,236,584	11,773,815
9	Special Education Programs Pre-K	1225	755,957	173,227	231	5,188					934,603	979,916
10	Remedial and Supplemental Programs K-12	1250	1,457,141	353,644	135,526	475,133					2,421,444	2,414,616
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300				7,967					7,967	
13	CTE Programs	1400	488,777	65,848	24,191	92,875	102,226				773,917	762,570
14	Interscholastic Programs	1500	529,620	13,384	29,776	59,777		11,776			644,333	797,370
15	Summer School Programs	1600	285,660	3,538		778					289,976	182,510
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	136,078	10,993		2,788					149,859	154,000
18	Bilingual Programs	1800	48,422	381	75	88					48,966	57,200
19	Truant Alternative & Optional Programs	1900	94,180	1,413		1,207					96,800	70,350
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						2,860,604			2,860,604	2,750,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						326,163			326,163	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	29,122,406	5,224,896	484,209	1,767,622	609,905	2,872,460	0	9,438	40,090,936	39,821,736
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	29,122,406	5,224,896	484,209	1,767,622	609,905	3,198,623	0	9,438	40,417,099	39,821,736
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	990,262	158,460	671	410					1,149,803	1,083,350
39	Guidance Services	2120	256,801	49,962		1,000					307,763	332,100
40	Health Services	2130	349,217	30,504	302,282	418,633	119,907				1,220,543	1,079,663
41	Psychological Services	2140	491,178	60,358	5,377	8,741					565,654	589,700
42	Speech Pathology & Audiology Services	2150			35,050	5,957					41,007	67,900
43	Other Support Services - Pupils (Describe & Itemize)	2190				3,806					3,806	
44	Total Support Services - Pupils	2100	2,087,458	299,284	343,380	438,547	119,907	0	0	0	3,288,576	3,152,713
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	506,500	57,815	203,185	13,844				1,688	783,032	1,010,787
47	Educational Media Services	2220	356,541	84,906	4,395	16,666				19,224	481,732	656,830
48	Assessment & Testing	2230	105	13	13,012	6,677					19,807	17,084
49	Total Support Services - Instructional Staff	2200	863,146	142,734	220,592	37,187	0	0	0	20,912	1,284,571	1,684,701
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	24,736	9,131	181,940	112,652		14,043		6,567	349,069	470,300
52	Executive Administration Services	2320	214,096	21,470	398	2,349		1,231			239,544	238,650
53	Special Area Administration Services	2330	154,222	29,343	4,558	14,086				13,724	215,933	212,679
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	393,054	59,944	186,896	129,087	0	15,274	0	20,291	804,546	921,629
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	3,127,934	485,114	45,406	121,785		8,501		39,657	3,828,397	4,135,440
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	3,127,934	485,114	45,406	121,785	0	8,501	0	39,657	3,828,397	4,135,440
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	141,485	19,839	2,464	104		365		14,497	178,754	176,390
62	Fiscal Services	2520	115,351	19,914	165	1,212				670	137,312	165,600
63	Operation & Maintenance of Plant Services	2540			3,293,820	3,558					3,297,378	3,809,328
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	93,058	22,411	2,169,480	15,099	23			41,122	2,341,193	2,841,500
66	Internal Services	2570	45,245	13,023		447				1,562	60,277	68,600
67	Total Support Services - Business	2500	395,139	75,187	5,465,929	20,420	23	365	0	57,851	6,014,914	7,061,418
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			2,500						2,500	2,500
71	Information Services	2630									0	
72	Staff Services	2640	150,517	19,101	15,244	8,955				1,079	194,896	207,450
73	Data Processing Services	2660	212,231	21,528	166,444	57,977					458,180	579,600
74	Total Support Services - Central	2600	362,748	40,629	184,188	66,932	0	0	0	1,079	655,576	789,550
75	Other Support Services (Describe & Itemize)	2900	38,002	7,155							45,157	45,448
76	Total Support Services	2000	7,267,481	1,110,047	6,446,391	813,958	119,930	24,140	0	139,790	15,921,737	17,790,899
77	COMMUNITY SERVICES (ED)	3000	198,128	31,153	24,467	108,019	6,639				368,406	740,019
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			1,957						1,957	255,000
86	Total Payments to Other Govt Units (In-State)	4100			1,957			0			1,957	255,000
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220					24,326				24,326	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200					24,326				24,326	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			1,957		24,326				26,283	255,000
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		36,588,015	6,366,096	6,957,024	2,689,599	736,474	2,920,926	0	149,228	56,407,362	58,607,654
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		36,588,015	6,366,096	6,957,024	2,689,599	736,474	3,247,089	0	149,228	56,733,525	58,607,654
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										4,253,786	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										4,259,836	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530					2,121				2,121	
128	Operation & Maintenance of Plant Services	2540	1,005,429	172,279	655,761	479,980	193,938				2,507,387	2,928,150
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	1,005,429	172,279	655,761	479,980	196,059	0	0	0	2,509,508	2,928,150
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	1,005,429	172,279	655,761	479,980	196,059	0	0	0	2,509,508	2,928,150
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	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		1,005,429	172,279	655,761	479,980	196,059	0	0	0	2,509,508	2,928,150

**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
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,657,456	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						4,815,756			4,815,756	4,788,465
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						7,945,290			7,945,290	7,930,280
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,286			4,286	
176	Total Debt Services	5000			0			12,765,332			12,765,332	12,718,745
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			12,765,332			12,765,332	12,718,745
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,493,103)	
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			5,136,042	119,583					5,255,625	6,806,550
187	Other Support Services (Describe & Itemize)	2900	24,564	2,159							26,723	28,000
188	Total Support Services	2000	24,564	2,159	5,136,042	119,583	0	0	0	0	5,282,348	6,834,550
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	

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		24,564	2,159	5,136,042	119,583	0	0	0	0	5,282,348	6,834,550
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										82,682	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		288,586							288,586	260,246
220	Pre-K Programs	1125		17,992							17,992	
221	Special Education Programs (Functions 1200-1220)	1200		495,065							495,065	511,222
222	Special Education Programs - Pre-K	1225		37,382							37,382	40,936
223	Remedial and Supplemental Programs - K-12	1250		20,133							20,133	22,746
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		7,056							7,056	7,441
227	Interscholastic Programs	1500		38,976							38,976	39,429
228	Summer School Programs	1600		11,461							11,461	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,973							1,973	1,074
231	Bilingual Programs	1800		4,152							4,152	
232	Truants' Alternative & Optional Programs	1900		1,365							1,365	
233	Total Instruction	1000		924,141							924,141	883,094
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		38,458							38,458	41,037
237	Guidance Services	2120		5,549							5,549	6,242
238	Health Services	2130		37,004							37,004	19,893
239	Psychological Services	2140		8,498							8,498	9,024
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		89,509							89,509	76,196
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		26,455							26,455	23,264
245	Educational Media Services	2220		28,301							28,301	31,826
246	Assessment & Testing	2230		2							2	
247	Total Support Services - Instructional Staff	2200		54,758							54,758	55,090
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,496							2,496	
250	Executive Administration Services	2320		11,712							11,712	11,643
251	Special Area Administration Services	2330		15,652							15,652	14,085
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		29,860							29,860	25,728
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		204,340							204,340	209,960
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**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
258	Total Support Services - School Administration	2400		204,340							204,340	209,960
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		12,434							12,434	12,093
261	Fiscal Services	2520		22,654							22,654	23,398
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		260,438							260,438	252,010
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		15,570							15,570	15,008
266	Internal Services	2570		7,675							7,675	7,552
267	Total Support Services - Business	2500		318,771							318,771	310,061
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640		10,402							10,402	10,525
273	Data Processing Services	2660		35,956							35,956	36,036
274	Total Support Services - Central	2600		46,358							46,358	46,561
275	Other Support Services (Describe & Itemize)	2900		3,696							3,696	3,310
276	Total Support Services	2000		747,292							747,292	726,906
277	COMMUNITY SERVICES (MR/SS)	3000		21,394							21,394	23,228
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			1,692,827				0			1,692,827	1,633,228
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										484,146	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			2,745		6,659,643				6,662,388	8,791,890
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	2,745	0	6,659,643	0	0	0	6,662,388	8,791,890
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	2,745	0	6,659,643	0	0	0	6,662,388	8,791,890
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,645,180)	
311												

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	153,579	998							154,577	42,487
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125	38,327	1,164	174,758						214,249	
319	Special Education Programs (Functions 1200 - 1220)	1200	1,106								1,106	
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	76,032	9,370	9,348						94,750	111,194
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	269,044	11,532	184,106	0	0	0	0	0	464,682	153,681
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	305,666	44,216							349,882	336,717
348	Guidance Services	2120									0	
349	Health Services	2130	211,942	33,299							245,241	280,013
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	517,608	77,515	0	0	0	0	0	0	595,123	616,730
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	15,995	1,269							17,264	17,099
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	15,995	1,269	0	0	0	0	0	0	17,264	17,099
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	17,582	1,377							18,959	18,956
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	1,024,100
364	Risk Management and Claims Services Payments	2365			991,291						991,291	555,000
365	Total Support Services - General Administration	2300	17,582	1,377	991,291	0	0	0	0	0	1,010,250	1,598,056
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	470,449	57,405	32,685						560,539	653,110

**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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
369	Total Support Services - School Administration	2400	470,449	57,405	32,685	0	0	0	0	0	560,539	653,110
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	18,423	1,619							20,042	20,037
372	Fiscal Services	2520	21,963	4,491							26,454	31,569
373	Operation & Maintenance of Plant Services	2540	615,597	125,067		750					741,414	871,324
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	655,983	131,177	0	750	0	0	0	0	787,910	922,930
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	5,125	524	15,600						21,249	5,651
383	Data Processing Services	2660	16,487	1,231	4,320						22,038	17,088
384	Total Support Services - Central	2600	21,612	1,755	19,920	0	0	0	0	0	43,287	22,739
385	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
386	Total Support Services	2000	1,699,229	270,498	1,043,896	750	0	0	0	0	3,014,373	3,830,664
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	
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		1,968,273	282,030	1,228,002	750	0	0	0	0	3,479,055	3,984,345
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										226,309	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530			719		4,051,583				4,052,302	
429	Operation & Maintenance of Plant Services	2540									0	5,857,550
430	Total Support Services - Business	2500	0	0	719	0	4,051,583	0	0	0	4,052,302	5,857,550
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	0	0	719	0	4,051,583	0	0	0	4,052,302	5,857,550
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	719	0	4,051,583	0	0	0	4,052,302	5,857,550
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,667,158)	

	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	15,468,474		15,468,474	16,244,929	16,244,929
5	Operations & Maintenance	3,777,177		3,777,177	3,966,785	3,966,785
6	Debt Services **	10,582,293		10,582,293	8,752,597	8,752,597
7	Transportation	1,438,910		1,438,910	1,511,156	1,511,156
8	Municipal Retirement	694,997		694,997	500,193	500,193
9	Capital Improvements	0		0	0	0
10	Working Cash	359,728		359,728	377,789	377,789
11	Tort Immunity	3,700,905		3,700,905	3,985,674	3,985,674
12	Fire Prevention & Safety	359,728		359,728	377,789	377,789
13	Leasing Levy	359,728		359,728	377,789	377,789
14	Special Education	287,767		287,767	302,231	302,231
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	1,126,686		1,126,686	1,100,121	1,100,121
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	38,156,393	0	38,156,393	37,497,053	37,497,053
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0		0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0		0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding 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	2002 G.O. BONDS PAYABLE	12/05/05	31,740,676	6	4,868,673			1,489,562	3,379,111	2,698,477
32	2005 G.O. BONDS PAYABLE	04/15/05	8,295,434	4	4,475,434				4,475,434	4,475,434
33	2011 G.O. BONDS PAYABLE QZAB	11/07/07	7,685,000	8	7,685,000				7,685,000	7,685,000
34	2012A G.O. BONDS PAYABLE	07/07/11	2,130,000	4	2,130,000				2,130,000	2,130,000
35	2012B G.O.O BONDS PAYABLE QZAB	10/02/12	2,185,000	8	2,185,000				2,185,000	2,185,000
36	2014 G.O. BONDS PAYABLE	10/02/12	2,071,000	6	1,436,000			140,000	1,296,000	1,296,000
37	2015 G.O. BONDS PAYABLE QZAB	06/30/15	4,375,000	8	4,115,000			355,000	3,760,000	3,760,000
38	2016A G.O. BONDS WORKING CASH	02/25/16	8,700,000	1	1,105,000			1,105,000	0	
39	2016B REFUNDING BONDS	02/25/16	7,345,000	3	7,345,000			845,000	6,500,000	6,500,000
40	2017 G.O. BONDS PAYABLE	07/20/17	3,325,000	4	3,325,000				3,325,000	3,325,000
41	2017A G.O. BONDS WORKINGS CASH	12/12/17	10,000,000	1	3,435,000			3,435,000	0	
42	2017B REFUNDING BONDS	12/12/17	5,420,000	3	5,420,000				5,420,000	5,420,000
43	2020 G.O. BONDS WORKING CASH	05/13/20	11,000,000	1	11,000,000				11,000,000	11,000,000
44	2020 G.O. BONDS PAYABLE	05/13/20	5,765,000	8	5,764,841				5,764,841	5,764,841
45	LEASE PURCHASE	05/16/17	114,801	7	45,669			23,560	22,109	22,109
46	LEASE PURCHASE	06/11/18	1,184,679	7	658,460			275,992	382,468	382,468
47	LEASE PURCHASE	VARIOUS		7	875,602			276,176	599,426	599,426
48									0	
49			111,336,590		65,869,679	0	0	7,945,290	57,924,389	57,243,755
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other Lease Purchase Agreements					
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other QZAB					
54	3. Refunding Bonds	6. Building Bonds			9. Other					
55										

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						662,031				(54,606)
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	3,703,101	287,767			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,255				
7	Drivers' Education Fees					10-1970					45,528
8	School Facility Occupation Tax Proceeds					30 or 60-1983				5,304	
9	Driver Education					10 or 20-3370					51,004
10	Other Receipts (Describe & Itemize)					--	8				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						3,705,364	287,767	0	5,304	96,532
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		287,767			151,832
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	3,479,055				
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				5,304	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									5,304	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						3,479,055	287,767	0	5,304	151,832
24	Ending Cash Basis Fund Balance as of June 30, 2021						888,340	0	0	0	(109,906)
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	888,340	0	0	0	(109,906)
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32	Total Claims Payments:						3,479,055				
33	Total Reserve Remaining:						888,340				
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						934,062				
37	Unemployment Insurance Act						21,906				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						2,487,765				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						35,322				
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										

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											
2	Please read schedule instructions before completing.											
3	<div style="float: right; border: 1px solid black; padding: 5px; width: fit-content;"> SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	X	Yes					No				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	Total Revenue Section A		0	0		0	0	0			0	0
17	Revenue Section B	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
18			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	2,210,922				15,005					2,225,927
22	CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	386,715									386,715
23	https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx											
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	360,739									360,739
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	83,883				2,584					86,467
28	Total Revenue Section B		3,042,259	0		0	17,589	0			0	3,059,848

	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	2,655,544	0		0	17,589	0		0	2,673,133	
31	Total Other Federal Revenue from Revenue Tab	4998	2,655,544	0		0	17,589	0		0	2,673,133	
32	Difference (must equal 0)		0	0		0	0	0		0	0	
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK	
34												
35	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	Expenditure Section A:											
38												
39	ESSER I EXPENDITURES											
40												
41	FUNCTION											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000		450,288	82,419	207,383	740,534	150,406				1,631,030
44	SUPPORT SERVICES Total Expenditures	2000		113,501	18,743	8,436	406,804	119,907				667,391
45												
46	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				7,543						7,543
49	FOOD SERVICES (Total)	2560										0
50												
51	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				102,121	653,062	109,336				864,519
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				3,000	1,419	107,707				112,126
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				105,121	654,481	217,043		0		976,645
55	Expenditure Section B:											
56												
57	CARES ACT -Nutrition Funding EXPENDITURES											
58												
59	FUNCTION											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000										0
62	SUPPORT SERVICES Total Expenditures	2000					386,715					386,715
63												
64	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560					386,715					386,715
68												

	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												
75	ESSER II EXPENDITURES											
76												
77	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000										0
81												
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
86												
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
91	Expenditure Section D:											
92												
93	GEER I EXPENDITURES											
94												
95	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000					22,670	357,273				379,943
98	SUPPORT SERVICES Total Expenditures	2000					3,484					3,484
99												
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					3,484					3,484
103	FOOD SERVICES (Total)	2560										0
104												
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						357,273				357,273

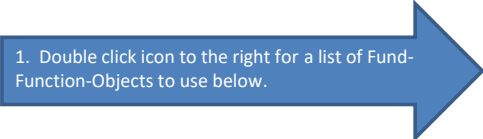
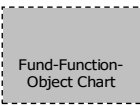
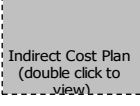
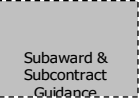
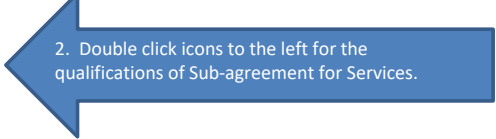
	A	B	C	D	E	F	G	H	I	J	K	L
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				1,531						1,531
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	1,531	357,273		0		358,804
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES		-----DISBURSEMENTS-----									
111			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
112			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117												
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122												
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127												
128	Expenditure Section F:											
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
130			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
131			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
132	FUNCTION											
133	INSTRUCTION	1000	450,288	82,419	207,383	763,204	507,679	0	0			2,010,973
134	SUPPORT SERVICES	2000	113,501	18,743	8,436	797,003	119,907	0	0			1,057,590
135	TOTAL EXPENDITURES											3,068,563
136												
137	Expenditure Section G:											
138	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
140			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
141	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				105,121	656,012	574,316		0		1,335,449

	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	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	2,204,599			2,204,599						2,204,599
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	100,536,086			100,536,086	50	57,849,857	2,011,038		59,860,895	40,675,191
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	56,193,924	3,058,399	27,308	59,225,015	20	25,462,378	2,856,332	20,706	28,298,004	30,927,011
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	5,249,032	196,691	229,060	5,216,663		4,413,916	205,136	212,434	4,406,618	810,045
13	5 Yr Schedule	252	2,579,992	663,652	653,956	2,589,688	5	1,923,434	315,210	653,795	1,584,849	1,004,839
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	167,045	7,088,956	59,644	7,196,357	--					7,196,357
16	Total Capital Assets	200	166,930,678	11,007,698	969,968	176,968,408	10	89,649,585	5,387,716	886,935	94,150,366	82,818,042
17	Non-Capitalized Equipment	700				0			0			
18	Allowable Depreciation								5,387,716			

	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>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	56,407,362		
9	O&M	Expenditures 16-24, L155	Total Expenditures			2,509,508		
10	DS	Expenditures 16-24, L178	Total Expenditures			12,765,332		
11	TR	Expenditures 16-24, L214	Total Expenditures			5,282,348		
12	MR/SS	Expenditures 16-24, L299	Total Expenditures			1,692,827		
13	TORT	Expenditures 16-24, L429	Total Expenditures			3,479,055		
14			Total Expenditures		\$	82,136,432		
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
16								
17	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
18	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
19	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
20	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
21	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
22	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
23	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
25	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
26	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
27	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
28	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
29	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
30	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
31	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
32	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0		
33	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			6,275,986		
34	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			934,603		
35	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
36	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			7,967		
37	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			289,976		
38	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
39	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			2,860,604		
41	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
42	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
43	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
44	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
45	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		
51	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			361,767		
52	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			26,283		
53	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			736,474		
54	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0		
55	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0		
56	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
57	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			196,059		
58	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0		
59	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
60	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			7,945,290		
61	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
62								

	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>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		17,992		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		37,382		
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		11,461		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		21,394		
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		214,249		
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 Progrms - Private Tuition		0		
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0		
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	19,937,487		
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		62,198,945		
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		5,102.50		
99				Estimated OEPP (Line 97 divided by Line 98)	\$	12,189.90		
100								
101	PER CAPITA TUITION CHARGE							
102								
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	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)		745		
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		2,667		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		11,278		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		173,912		
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		233		

	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>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			59,716		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			1,303,777		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			204,211		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			16,618		
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			51,004		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			3,625,393		
132	ED	Revenues 10-15, L159, 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			70,351		
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			77,975		
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			3,051,718		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			2,827,214		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			161,308		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			2,305,227		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			199,807		
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			89,988		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments			670,652		
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)			0		
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			325,999		
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			202,808		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			263,514		
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)			2,673,133		
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 **			3,074,971		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			6,130		
195	Total Deductions for PCTC Computation Line 104 through Line 193					\$	21,450,349	
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)						40,748,596	
197	Total Depreciation Allowance (from page 32, Line 18, Col I)						5,387,716	
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)						46,136,312	
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021						5,102.50	
200	Total Estimated PCTC (Line 198 divided by Line 199) *					\$	9,041.90	
201								
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.							
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.							
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary							

	A	B	C	D	E	F
1	Illinois State Board of Education					
2	School Business Services Department					
3						
4	Current Year Payment on Contracts For Indirect Cost Rate Computation					
5						
6	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.					
7	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.					
8	To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:					
9	1. The contract must be coded to one of the combinations listed on the icon below called "Fund-Function-Object Chart"					
10	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"					
11	3. Only list contracts that were paid over \$25,000 for the fiscal year.					
12	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>1. Double click icon to the right for a list of Fund-Function-Objects to use below.</p> </div> <div style="text-align: center;">  <p>Fund-Function-Object Chart</p> </div> <div style="text-align: center;">  <p>Indirect Cost Plan (double click to view)</p> </div> <div style="text-align: center;">  <p>Subaward & Subcontract Guidance</p> </div> <div style="text-align: center;">  <p>2. Double click icons to the left for the qualifications of Sub-agreement for Services.</p> </div> </div>					
13						
14						
15	Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600					
16	Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).					
17	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.					
18	Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
19	Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
20	ED-FOOD SERVICES-PURCH. SERV.	10-2560-300	ARAMARK FOOD SERVICE	1,906,270	25,000	1,881,270
21	ED-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	10-2540-300	ARAMARK SERVICES INC	2,677,769	25,000	2,652,769
22	ED-INSTRUCTION-SUP. & MATL.	10-1000-400	CURRICULUM ASSOCIATES LLC	31,237	25,000	6,237
23	ED-DATA PROCESSING-PURCH. SERV.	10-2660-300	DA-COM CORP IL	94,527	25,000	69,527
24	ED-SCHOOL ADMIN-PURCH. SERV.	10-2400-300	EMBRACE EDUCATION	43,736	25,000	18,736
25	OM-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	20-2540-300	FAIR OAKS VALLEY LLC	111,993	25,000	86,993
26	TR-VEH. OPER. SERV.-PURCH. SERV.	40-2550-300	ILLINOIS CENTRAL SCHOOL BUS	5,071,399	25,000	5,046,399
27	TR-VEH. OPER. SERV.-SUPP. & MATL.	40-2550-400	PIASA MOTOR FUELS LLC	206,003	25,000	181,003
28	ED-GENERAL ADMIN-PURCH. SERV.	10-2300-300	ROBBINS SCHWARTZ NICHOLAS LIFTON T	34,419	25,000	9,419
29	OM-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	20-2540-300	ROBERT SANDERS WASTE SYSTEMS	35,841	25,000	10,841
30	ED-GENERAL ADMIN-PURCH. SERV.	10-2300-300	SCHEFFEL BOYLE	47,775	25,000	22,775
31	ED-DATA PROCESSING-PURCH. SERV.	10-2660-300	SKYWARD ACCOUNTING DEPT.	107,677	25,000	82,677
32	ED-INSTRUCT. STAFF-PURCH. SERV.	10-2200-300	THE FLIPPEN GROUP LLC	34,500	25,000	9,500
33	ED-PUPILS-PURCH. SERV.	10-2100-300	THERAKIDS PC	301,301	25,000	276,301
34	ED-GENERAL ADMIN-PURCH. SERV.	10-2300-300	TUETH,KEENEY,COOPER,MOHAN & JACK	38,260	25,000	13,260
35	TORT-GENERAL ADMIN.-PURCH. SERV.	80-2300-300	VILLAGE OF GODFREY	169,464	25,000	144,464
36	OM-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	20-2540-300	WANRACK LLC	32,480	25,000	7,480
37					0	0
38	Total			10,944,651		10,519,651

	A	B	C	D	E	F
18	Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
39						

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>			1,983,645				
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).			155,518				
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			40,869,854		40,869,854	
20	Support Services:							
21	Pupil	2100			3,853,301		3,853,301	
22	Instructional Staff	2200			1,356,593		1,356,593	
23	General Admin.	2300			1,844,656		1,844,656	
24	School Admin	2400			4,593,276		4,593,276	
25	Business:							
26	Direction of Business Spt. Srv.	2510	211,230	0	211,230	0		
27	Fiscal Services	2520	186,420	0	186,420	0		
28	Oper. & Maint. Plant Services	2540		6,612,679	6,612,679	0		
29	Pupil Transportation	2550		5,255,625		5,255,625		
30	Food Services	2560		373,095		373,095		
31	Internal Services	2570	67,952	0	67,952	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		2,500		2,500		
35	Information Services	2630		0		0		
36	Staff Services	2640	226,547	0	226,547	0		
37	Data Processing Services	2660	516,174	0	516,174	0		
38	Other:	2900		75,576		75,576		
39	Community Services	3000		383,161		383,161		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)				(10,519,651)		(10,519,651)	
41	Total			1,208,323	54,700,665	7,821,002	48,087,986	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,208,323	Total Indirect Costs:	7,821,002	
44				Total Direct Costs:	54,700,665	Total Direct Costs:	48,087,986	
45				= 2.21%		= 16.26%		
46								

	A	B	C	D	E	F
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	ALTON COMMUNITY UNIT SCHOOL					
7	41-057-0110-26					
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	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	X	X		SEE BELOW	
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X		SEE BELOW	
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development	X	X		Regional Office of Ed Coordinates, districts involved unknown	
25	Shared Personnel	X	X		Granite City	
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		Southwestern and Jersey, others as needed	
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	Employee Benefits: Cahokia, Collinsville, Columbia, Edwardsville, Granite City, Madison, Calhoun, Roxana, and Venice					
42	Insurance: Caholia, Collinsville, Columbia, East Alton-Wood River, Edwardsville, Granite City, Jacksonville, Madison, Marissa, Roxana, Venice.					
43						

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	A	B	C	D	E	F	G	H	I	J	K	L
1	ILLINOIS STATE BOARD OF EDUCATION											
2	School Business Services Department (N-330)											
3	100 North First Street											
4	Springfield, IL 62777-0001											
5												
6	LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)						School District Name: ALTON COMMUNITY UNIT SCHOOL DISTRICT					
7							RCDT Number: 41-057-0110-26					
8												
9				Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022				
10				(10)	(20)	(80)		(10)	(20)	(80)		
11	Description			Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
12	1. Executive Administration Services			2320	239,544		18,959	258,503	271,650		21,500	293,150
13	2. Special Area Administration Services			2330	215,933		0	215,933	134,250			134,250
14	3. Other Support Services - School Administration			2490	0		0	0				0
15	4. Direction of Business Support Services			2510	178,754	0	20,042	198,796	170,390		20,800	191,190
16	5. Internal Services			2570	60,277		0	60,277	99,900			99,900
17	6. Direction of Central Support Services			2610	0		0	0				0
18	7. Deduct - Early Retirement or other pension obligations required by state law and included above.							0				0
19	8. Totals				694,508	0	39,001	733,509	676,190	0	42,300	718,490
20	9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)											-2%
21												
22												
23	CERTIFICATION											
24	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.											
25	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.											
26												
27												
28	_____ Signature of Superintendent						_____ Date					
29	_____ Contact Name (for questions)						_____ Contact Telephone Number					
30												
31												
32	If line 9 is greater than 5% please check one box below.											
33												
34	<input type="checkbox"/> 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.											
35												
36	<input type="checkbox"/> 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											
37												
38	<input type="checkbox"/> The district will amend their budget to become in compliance with the limitation.											
39												
40												
41												

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

<u>Page</u>	<u>Line #</u>	<u>Fund</u>	<u>Description</u>	<u>Amount</u>
11.	78	Educational	Gate Fees for Musicals and Plays	199
12.	109	Educational	Student Fees	83,224
12.	109	Educational	ROTC Reimbursement/Funds	37,748
12.	109	Educational	Rent	3,600
12.	109	Educational	Pepsi Reimbursement	20,406
12.	109	Educational	Laptop Insurance	6,290
12.	109	Educational	AEA Association	15,376
				<u>166,644</u>
12.	109	O&M	Gilson Brown Boiler Project Incentive	15,154
12.	109	O&M	AT&T Refund	647
12.	109	O&M	Ameren Rebates	3,047
				<u>18,848</u>
12.	109	Tort	Laptop Insurance	8
13.	170	Educational	STEP Grant	67,725
13.	170	Educational	State Library Grant	8,720
13.	170	Educational	Other Miscellaneous State Revenue	1,530
				<u>77,975</u>
14.	205	Educational	Title I - School Improvement	64,703
15.	267	Educational	ESSER I	2,210,922
15.	267	Educational	ESSER - Digital Equity	359,715
15.	267	Educational	ESSER - Early Childhood Grant	1,024
15.	267	Educational	School Climate Grant	83,883
				<u>2,655,544</u>
15.	267	IMRF/SS	ESSER I	15,005
15.	267	IMRF/SS	School Climate Grant	2,584
				<u>17,589</u>
16.	43	Educational (400)	Pupil Support	3,806
17.	75	Educational (100)	21st Century Grant Salaries	38,002
17.	75	Educational (200)	21st Century Grant Benefits	7,155
17.	85	Educational (300)	Title I	1,957
19.	175	Debt Service (600)	Bond Costs	4,286
19.	187	Transportation (100)	District Wide Support Salaries	24,564
19.	187	Transportation (200)	District Wide Support Benefits	2,159
21.	275	IMRF/SS (200)	21st Century Grant Benefits	3,696

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26

	A	B	C	D	E
1			Reference Pages.		
2					
3			¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.		
4			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.		
5			³ Equals Line 8 minus Line 17		
6			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		
7			⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14		
8			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.		
9			⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.		
10			⁸ Educational Fund (10) - Computer Technology only.		
11			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.		
12			¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.		
13			¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).		
14			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)		
15			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)		
16					
17					

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13		<i>[Please insert files above]</i>
14		
15		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.
16		
17		
18		<i>Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.</i>

	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	60,661,148	4,166,964	5,365,030	413,313	70,606,455
9	Direct Expenditures	56,407,362	2,509,508	5,282,348		64,199,218
10	Difference	4,253,786	1,657,456	82,682	413,313	6,407,237
11	Fund Balance - June 30, 2021	5,745,841	7,868,753	1,667,742	6,053,401	21,335,737
12	<div style="text-align: center;"> Balanced - no deficit reduction plan is required. </div>					
13						
14						
15						

	A	B	C	D	E
2	<h2 style="text-align: center; color: blue;">FY 2021 Audit Checklist</h2>			RCDT: 41-057-0110-26	
3				School District/Joint Agreement Name: ALTON COMMUNITY	
4				UNIT SCHOOL DISTRICT #11	
5				Auditor Name: JOSH C. ANDRES	
6				License #: 65.01446 License Expiration Date (below):	9/30/2024
7				(ISBE Use) Date Received:	
8				(ISBE Use) Revised: Revised Loaded:	
9				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.	
10	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.				
11	2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.				
12	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				
13	explanations are included for all checked items at the bottom of page 2.				
14	4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.				
15	5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).				
16	6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).				
17	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.				
18	8. All entries were entered to the nearest whole dollar amount.				
19	Balancing Schedule				
20	Check this Section for Error Messages				
21	<i>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</i>				
22	<i>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.</i>				
23					
24	Description:			Error Message	
25	1. Cover Page: The Accounting Basis must be Cash or Accrual.				
26	2. Cover Page: Choose School District or Joint Agreement.				
27	What Basis of Accounting is used?			CASH	
28	Choose School District or Joint Agreement.			SCHOOL DISTRICT	
29	Accounting for late payments (Audit Questionnaire Section D)			OK	
30	Is Budget Deficit Reduction Plan Required?			Congratulations! You have a balanced AFR.	
31					
32	3. Page 3: Financial Information must be completed.				
33	Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.			OK	
34	Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.			OK	
35	Section D: Check a or b that agrees with the school district type.			OK	
36	Section E: Is there a material impact on the entity's financial position?			NO	
37					
38	4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.				
39	Fund (10) ED: Cash balances cannot be negative.			OK	
40	Fund (20) O&M: Cash balances cannot be negative.			OK	
41	Fund (30) DS: Cash balances cannot be negative.			OK	
42	Fund (40) TR: Cash balances cannot be negative.			OK	
43	Fund (50) MR/SS: Cash balances cannot be negative.			OK	
44	Fund (60) CP: Cash balances cannot be negative.			OK	
45	Fund (70) WC: Cash balances cannot be negative.			OK	
46	Fund (80) Tort: Cash balances cannot be negative.			OK	
47	Fund (90) FP&S: Cash balances cannot be negative.			OK	
48	5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.				
49	Fund 10, Cell C13 must = Cell C41.			OK	
50	Fund 20, Cell D13 must = Cell D41.			OK	
51	Fund 30, Cell E13 must = Cell E41.			OK	
52	Fund 40, Cell F13 must = Cell F41.			OK	
53	Fund 50, Cell G13 must = Cell G41.			OK	
54	Fund 60, Cell H13 must = Cell H41.			OK	
55	Fund 70, Cell I13 must = Cell I41.			OK	
56	Fund 80, Cell J13 must = Cell J41.			OK	
57	Fund 90, Cell K13 must = Cell K41.			OK	
58	Agency Fund, Cell L13 must = Cell L41.			OK	
59	General Fixed Assets, Cell M23 must = Cell M41.			OK	
60	General Long-Term Debt, Cell N23 must = Cell N41.			OK	
61	6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.				
62	Fund 10, Cells C38+C39 must = Cell C81.			OK	
63	Fund 20, Cells D38+D39 must = Cell D81.			OK	
64	Fund 30, Cells E38+E39 must = Cell E81			OK	
65	Fund 40, Cells F38+F39 must = Cell F81.			OK	
66	Fund 50, Cells G38+G39 must = Cell G81.			OK	
67	Fund 60, Cells H38+H39 must = Cell H81.			OK	
68	Fund 70, Cells I38+I39 must = Cell I81.			OK	
69	Fund 80, Cells J38+J39 must = Cell J81.			OK	
70	Fund 90, Cells K38+K39 must = Cell K81.			OK	
71	8. Page 26: Schedule of Long-Term Debt				
72	Note: Explain any unreconcilable differences in the Itemization sheet.				
73	Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).			OK	
74	Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).			OK	
75	9. Page 7-9: Other Sources of Funds must = Other Uses of Funds				
76	Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49			OK	
77	Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.			OK	
78	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	
79	10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.				
80	Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.			OK	
81	Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0			OK	
82	11. Page 5: "On behalf" payments to the Educational Fund				

	A	B	C	D	E
24			Description:	Error Message	
83			Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK	
84			12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK	
85			13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK	
86			14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK	
87			15. Page 36: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK	
88			16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK	
89			17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK	
90			18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK	
91			19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK	
92			20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK	
93			21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK	

	A	B	C	D	E	F	G	H	I	J
1	INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements									
2	SINGLE AUDIT WORKPAPERS									
3										
4	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									
5	Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).									
6										
7	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									
8	Template" on our website at www.isbe.net/gata or via direct link:									
9	https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx									
10	The Single Audit Workpapers are required to be included with the audit package submitted to the Federal Audit Clearinghouse.									
11	GATA REQUIREMENTS									
12										
	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									
13	requirements can be found on our website (www.isbe.net/gata) OR by double clicking on the picture below.									
14										
15	What is the Consolidated Year End Financial Report?									
16										
17	The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year that lists the									
18	expenditures for each state, federal pass-through grant during the period covered by the organization's financial									
19	statements. The report will also list all other programs and activities of the organization by the source of funding as									
20	direct federal funding or all other expenditures. The CYEFR is used to assist in the facilitation of tracing grant									
21	expenditures reported expenditures to state agency records and make reconciliations from periodic reporting and year									
22	end reporting. All grantees are required to complete and submit a CYEFR through the grantee portal.									
23										
24	How do I complete the CYEFR?									
25										
26	Login to the grantee portal at https://grants.illinois.gov/portal/ and follow the steps shown in ISBE's FY21 Audit									
27	Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Requirements									
28	training can be found to the right of this text box. Additional training materials can be found at									
29	https://www.isbe.net/gata under the red, "What's New?" banner.									
30										
31	DOUBLE CLICK ON THE PICTURE TO THE RIGHT FOR ISBE'S FY21 AUDIT REQUIREMENTS TRAINING									
32										
33	What is a CYEFR 'In-Relation To' opinion?									
34										
35	An 'In Relation To' Opinion is the auditor's evaluation on whether the information presented on the CYEFR is fairly									
36	stated, in all material respects, in relation to the financial statements as a whole. A CYEFR 'In Relation To' opinion is									
37	required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling more than									

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

	A	B	C	D	E	F	G	H	I	J
38	<p><u>3,500,000 for the audit period.</u> 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. <u>Both the CYEFR and the accompanying 'In-Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.</u></p>									
39										
40										
41										
42										