


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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 31-045-0460-22				Name of Auditing Firm: RSM US LLP	
County Name: Kane				Name of Audit Manager: John George	
Name of School District/Joint Agreement: SD U-46				Address: 30 South Wacker Drive	
Address: 335 E. Chicago Street				City: Chicago	State: IL
City: Elgin, IL				Phone Number: 312.634.4402	Fax Number:
Email Address: 				IL License Number (9 digit): 65024892	Expiration Date: 9/30/2024
Zip Code: 60120-6543				Email Address: john.george@rsmus.com	
<p align="center"><u>Annual Financial Report</u></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information</p>		<p align="center">ISBE Use Only</p>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Tony Sanders, Superintendent		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: tonysanders@u-46.org		Email Address:		Email Address:	
Telephone: 847-388-5000 ext: 5007		Telephone:		Telephone:	
Fax Number:		Fax Number:		Fax Number:	
Signature & Date: 		Signature & Date: 20-Dec-2021		Signature & Date:	

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

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

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date 8/29/2021

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	923,536		1,727,778	2,310,820		\$4,962,134
Total						\$4,962,134

- 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:

RSM US LLP

Name of Audit Firm (print)

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

Signature



12/20/2021
mm/dd/yyyy

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



Independent Auditor's Report on the Annual Financial Report

RSM US LLP

To the Members of the Board of Education
School District U-46
Elgin, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District U-46 (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon, dated December 20, 2021. Our report contains an emphasis of paragraph for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 20, 2021.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60 (AFR), for the District as of and for the year ended June 30, 2021, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The AFR is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The AFR, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet and itemization schedule, as listed in the table of contents, which were not subjected to the auditing procedures applied in the audit of the basic financial statements, and on which we do not express an opinion or provide any assurance thereon, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the AFR information, except for those portions identified above as unaudited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Chicago, Illinois
December 20, 2021

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

	A	B	C	D	E	F	G	H	I	J	K	L	M			
1	FINANCIAL PROFILE INFORMATION															
2																
3	<i>Required to be completed for School Districts only.</i>															
4																
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)															
6																
7	Tax Year 2020			Equalized Assessed Valuation (EAV):					5,392,991,871							
8																
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash			
10	Rate(s):	0.036974		+	0.007857		+	0.001913		=	0.046740		0.000000			
11																
12																
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".															
14	B. Results of Operations *															
15																
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance						
17	550,389,966			506,815,415			43,574,551			348,590,246						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.															
19																
20																
21	C. Short-Term Debt **															
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates			
23	0			+	0			+	0			+	0			+
24	Other			Total												
25	0			=	0											
26	** The numbers shown are the sum of entries on page 26.															
27																
28																
29	D. Long-Term Debt															
30	Check the applicable box for long-term debt allowance by type of district.															
31																
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,					744,232,878									
33	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.														
34																
35	Long-Term Debt Outstanding:															
36																
37	c. Long-Term Debt (Principal only)					Acct										
38	Outstanding:.....					511	203,505,824									
39																
40																
41	E. Material Impact on Financial Position															
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.															
43	Attach sheets as needed explaining each item checked.															
44																
45	<input type="checkbox"/>	Pending Litigation														
46	<input type="checkbox"/>	Material Decrease in EAV														
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment														
48	<input type="checkbox"/>	Adverse Arbitration Ruling														
49	<input type="checkbox"/>	Passage of Referendum														
50	<input type="checkbox"/>	Taxes Filed Under Protest														
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)														
53																
54	Comments:															
55																
56																
57																
58																
59																
60																
61																
62																

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: SD U-46																
8	District Code: 31-045-0460-22																
9	County Name: Kane																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total Ratio Score Weight Value 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, 70 + (50 & 80 if negative) 348,590,246.00 0.633 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 550,389,966.00 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Ratio Score Weight Value 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 506,815,415.00 0.921 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 550,389,966.00 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 Value 1.40																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Days Score Weight Value 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 & 70 393,610,275.00 279.58 0.10																
26	Funds 10, 20, 40 divided by 360 1,407,820.60 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Total Percent Score Weight Value 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) Funds 10, 20 & 40 0.00 100.00 0.10																
30	(.85 x EAV) x Sum of Combined Tax Rates 214,258,174.04 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) Total Percent Score Weight Value 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 203,505,824.00 72.65 0.10																
34	744,232,878.20 0.30																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

Total Profile Score: 3.90 *

Estimated 2022 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		256,966,705	800	33,755,819	24,058,694	4,668,002	5,153,521	112,584,076	736,753	6,708,278
5	Investments	120									
6	Taxes Receivable	130	104,788,372	18,804,038	15,990,418	4,524,561	6,217,902			2,730,865	2,311,372
7	Interfund Receivables	140	1,451,861								
8	Intergovernmental Accounts Receivable	150	15,985,495	4,822		16,870,754	1,054,020				
9	Other Receivables	160	736,913					60,318	77,968		
10	Inventory	170	28,721								
11	Prepaid Items	180	943,909								
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		380,901,976	18,809,660	49,746,237	45,454,009	11,939,924	5,213,839	112,662,044	3,467,618	9,019,650
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		1,451,861							
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	16,014,373	7,361,286		43,047		1,078,730		4,840	650,329
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	32,204,761	441,776		334,297	788,369			29,068	
31	Payroll Deductions & Withholdings	480	250,442				573,134				
32	Deferred Revenues & Other Current Liabilities	490	114,135,646	19,480,475	16,565,641	17,519,479	6,441,578			2,829,103	2,394,519
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		162,605,222	28,735,398	16,565,641	17,896,823	7,803,081	1,078,730	0	2,863,011	3,044,848
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	972,630		33,180,596	27,557,186	4,136,843	4,135,109		604,607	5,974,802
39	Unreserved Fund Balance	730	217,324,124	(9,925,738)					112,662,044		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		380,901,976	18,809,660	49,746,237	45,454,009	11,939,924	5,213,839	112,662,044	3,467,618	9,019,650
42	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	3,034,993								
46	Total Student Activity Current Assets For Student Activity Funds		3,034,993								
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	3,034,993								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		3,034,993								
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		383,936,969	18,809,660	49,746,237	45,454,009	11,939,924	5,213,839	112,662,044	3,467,618	9,019,650
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		162,605,222	28,735,398	16,565,641	17,896,823	7,803,081	1,078,730	0	2,863,011	3,044,848
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	4,007,623	0	33,180,596	27,557,186	4,136,843	4,135,109	0	604,607	5,974,802
60	Unreserved Fund Balance District with Student Activity Funds	730	217,324,124	(9,925,738)	0	0	0	0	112,662,044	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		383,936,969	18,809,660	49,746,237	45,454,009	11,939,924	5,213,839	112,662,044	3,467,618	9,019,650

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			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		28,394,912	
17	Building & Building Improvements	230		385,273,676	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		12,113,515	
20	Construction in Progress	260		10,757,685	
21	Amount Available in Debt Service Funds	340			33,180,596
22	Amount to be Provided for Payment on Long-Term Debt	350			170,325,228
23	Total Capital Assets			436,539,788	203,505,824
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			203,505,824
37	Total Long-Term Liabilities				203,505,824
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			436,539,788	
41	Total Liabilities and Fund Balance		0	436,539,788	203,505,824
42	ASSETS /LIABILITIES for Student Activity Funds				
43	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	Total ASSETS /LIABILITIES District with Student Activity Funds				
52	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			436,539,788	203,505,824
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				203,505,824
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			436,539,788	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	436,539,788	203,505,824

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	216,745,796	39,225,915	33,057,444	10,729,164	18,642,752	499,371	741,889	5,661,758	4,711,192
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	195,054,629	17,436,544	0	16,262,086	0	0	0	0	0
7	FEDERAL SOURCES	4000	54,193,943	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		465,994,368	56,662,459	33,057,444	26,991,250	18,642,752	499,371	741,889	5,661,758	4,711,192
9	Receipts/Revenues for "On Behalf" Payments ²	3998	113,839,996								
10	Total Receipts/Revenues		579,834,364	56,662,459	33,057,444	26,991,250	18,642,752	499,371	741,889	5,661,758	4,711,192
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	286,404,270				5,588,901			0	
13	Support Services	2000	130,216,055	58,306,436		20,234,766	10,643,672	1,352,972		4,660,904	2,115,907
14	Community Services	3000	2,186,643	0		0	159,904			0	
15	Payments to Other Districts & Governmental Units	4000	9,467,245	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	42,867,946	0	0			0	0
17	Total Direct Disbursements/Expenditures		428,274,213	58,306,436	42,867,946	20,234,766	16,392,477	1,352,972		4,660,904	2,115,907
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	113,839,996	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		542,114,209	58,306,436	42,867,946	20,234,766	16,392,477	1,352,972		4,660,904	2,115,907
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		37,720,155	(1,643,977)	(9,810,502)	6,756,484	2,250,275	(853,601)	741,889	1,000,854	2,595,285
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									
26	Transfer of Working Cash Fund Interest	7120		800,000							
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		31,211							
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			750,024						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			10,454						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			9,605,212						
44	Total Other Sources of Funds		0	831,211	10,365,690	0	0	0	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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							800,000		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		750,024							
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		10,454							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990	9,605,212								
76	Total Other Uses of Funds		9,605,212	760,478	0	0	0	0	800,000	0	0
77	Total Other Sources/Uses of Funds		(9,605,212)	70,733	10,365,690	0	0	0	(800,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		28,114,943	(1,573,244)	555,188	6,756,484	2,250,275	(853,601)	(58,111)	1,000,854	2,595,285
79	Fund Balances without Student Activity Funds - July 1, 2020		190,181,811	(8,352,494)	32,625,408	20,800,702	1,886,568	4,988,710	112,720,155	(396,247)	3,379,517
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		218,296,754	(9,925,738)	33,180,596	27,557,186	4,136,843	4,135,109	112,662,044	604,607	5,974,802
84											
85	Student Activity Fund Balance - July 1, 2020		3,538,922								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,821,472								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	2,325,401								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(503,929)								
91	Student Activity Fund Balance - June 30, 2021		3,034,993								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter 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
94	LOCAL SOURCES	1000	218,567,268	39,225,915	33,057,444	10,729,164	18,642,752	499,371	741,889	5,661,758	4,711,192
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	195,054,629	17,436,544	0	16,262,086	0	0	0	0	0
97	FEDERAL SOURCES	4000	54,193,943	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		467,815,840	56,662,459	33,057,444	26,991,250	18,642,752	499,371	741,889	5,661,758	4,711,192
99	Receipts/Revenues for "On Behalf" Payments ²	3998	113,839,996	0	0	0	0	0			0
100	Total Receipts/Revenues		581,655,836	56,662,459	33,057,444	26,991,250	18,642,752	499,371	741,889	5,661,758	4,711,192
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	288,729,671				5,588,901				
103	Support Services	2000	130,216,055	58,306,436		20,234,766	10,643,672	1,352,972		4,660,904	2,115,907
104	Community Services	3000	2,186,643	0		0	159,904				
105	Payments to Other Districts & Governmental Units	4000	9,467,245	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	42,867,946	0	0			0	0
107	Total Direct Disbursements/Expenditures		430,599,614	58,306,436	42,867,946	20,234,766	16,392,477	1,352,972		4,660,904	2,115,907
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	113,839,996	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		544,439,610	58,306,436	42,867,946	20,234,766	16,392,477	1,352,972		4,660,904	2,115,907
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		37,216,226	(1,643,977)	(9,810,502)	6,756,484	2,250,275	(853,601)	741,889	1,000,854	2,595,285
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	831,211	10,365,690	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		9,605,212	760,478	0	0	0	0	800,000	0	0
116	Total Other Sources/Uses of Funds		(9,605,212)	70,733	10,365,690	0	0	0	(800,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		221,331,747	(9,925,738)	33,180,596	27,557,186	4,136,843	4,135,109	112,662,044	604,607	5,974,802

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		177,773,896	37,068,610	33,056,922	10,628,778	6,173,317			5,661,666	4,711,120
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	35,394,360								
8	FICA/Medicare Only Purposes Levies	1150					6,835,098				
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		213,168,256	37,068,610	33,056,922	10,628,778	13,008,415	0	0	5,661,666	4,711,120
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220	21,199								
16	Corporate Personal Property Replacement Taxes ⁹	1230					5,634,092				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	11,071								
18	Total Payments in Lieu of Taxes		32,270	0	0	0	5,634,092	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	2,276								
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	13,725								
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	30,691								
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		46,692								
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				98,325					
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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					98,325					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	3,541	569	522	189	245	0	741,889	92	72
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		3,541	569	522	189	245	0	741,889	92	72
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	15,373								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		15,373								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	38,247								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	14,265								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	233,819								
82	Student Activity Funds Revenues	1799	1,821,472								
83	Total District/School Activity Income (without Student Activity Funds)		286,331	0							
84	Total District/School Activity Income (with Student Activity Funds)		2,107,803								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	2,316,375								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	3,713								
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	140								
95	Total Textbook Income		2,320,228								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	102,061							
98	Contributions and Donations from Private Sources	1920	85,764								
99	Impact Fees from Municipal or County Governments	1930						499,371			
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	254,471	5,789							
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	4,831								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Other Local Fees (Describe & Itemize)	1993	261,420	0							
109	Other Local Revenues (Describe & Itemize)	1999	266,619	2,048,886		1,872					
110	Total Other Revenue from Local Sources		873,105	2,156,736	0	1,872	0	499,371	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	216,745,796	39,225,915	33,057,444	10,729,164	18,642,752	499,371	741,889	5,661,758	4,711,192
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	218,567,268								
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	179,572,933	17,436,544							
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		179,572,933	17,436,544	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	3,699,640								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	585,604								
131	Special Education - Orphanage - Summer Individual	3130	47,350								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		4,332,594	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	456,138								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		456,138	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	76,868								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	200,314								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				6,916,026					
155	Transportation - Special Education	3510				9,346,060					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		16,262,086	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	8,057,142								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,358,640	0							
171	Total Restricted Grants-In-Aid		15,481,696	0	0	16,262,086	0	0	0	0	0
172	Total Receipts from State Sources	3000	195,054,629	17,436,544	0	16,262,086	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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	79								
194	Special Milk Program	4215	0								
195	School Breakfast Program	4220	0								
196	Summer Food Service Program	4225	21,497,130								
197	Child and Adult Care Food Program	4226	102,560								
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		21,599,769				0				
201	TITLE I										
202	Title I - Low Income	4300	8,650,776								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	314,126								
206	Total Title I		8,964,902	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421	269,682								
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		269,682	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	212,532								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	7,062,229								
216	Fed - Spec Education - IDEA - Room & Board	4625	413,928								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		7,688,689	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	99,940								
223	Total CTE - Perkins		99,940	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902	0								
257	Title III - Immigrant Education Program (IEP)	4905	0								
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	1,298,145								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	999,161								
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	1,260,815								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	1,266,977			0					
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	10,745,863								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		54,193,943	0	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	54,193,943	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		465,994,368	56,662,459	33,057,444	26,991,250	18,642,752	499,371	741,889	5,661,758	4,711,192
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		467,815,840	56,662,459	33,057,444	26,991,250	18,642,752	499,371	741,889	5,661,758	4,711,192

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	98,358,855	27,343,042	1,135,009	16,272,733	263,102	841,548	3,352,758	369,231	147,936,278	167,103,805
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	4,241,975	1,415,236	65,286	581,399	38,069		5,741		6,347,706	6,301,379
8	Special Education Programs (Functions 1200-1220)	1200	39,314,615	11,647,940	343,057	317,703		51	71,538		51,694,904	49,454,447
9	Special Education Programs Pre-K	1225	2,059,369	847,765	228	18,673			81,516		3,007,551	3,029,864
10	Remedial and Supplemental Programs K-12	1250	3,293,565	834,583	286,775	2,036,460			49,025		6,500,408	5,380,074
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	4,203,568	1,170,118	314,936	338,034	12,140		254,408		6,293,204	6,889,964
14	Interscholastic Programs	1500	2,654,229	281,722	344,906	375,668	69,559		45,661		3,771,745	4,409,330
15	Summer School Programs	1600	685,179	137,076	1,909,828	135,734					2,867,817	541,802
16	Gifted Programs	1650	5,695,622	1,548,707	88,746	10,993		198	0		7,344,266	6,113,599
17	Driver's Education Programs	1700	539,714	152,692		300					692,706	736,750
18	Bilingual Programs	1800	36,466,669	10,413,523	55,394	303,087					47,238,673	38,627,239
19	Truant Alternative & Optional Programs	1900	2,083,338	597,831	10,474	15,208	0		2,161		2,709,012	2,451,738
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						2,325,401			2,325,401	5,300,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	199,596,698	56,390,235	4,554,639	20,405,992	382,870	841,797	3,862,808	369,231	286,404,270	291,039,991
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	199,596,698	56,390,235	4,554,639	20,405,992	382,870	3,167,198	3,862,808	369,231	288,729,671	296,339,991
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	8,974,528	2,711,244	11,667	38,152			4,666		11,740,257	10,893,896
39	Guidance Services	2120	4,304,941	1,145,770	200,078	18,164					5,668,953	6,044,396
40	Health Services	2130	4,579,175	1,359,048	755,823	74,141			22,689		6,790,876	7,564,714
41	Psychological Services	2140	1,613,291	411,450	4,193	25,622					2,054,556	2,322,400
42	Speech Pathology & Audiology Services	2150	5,462,334	1,499,238	2,304,524	71,940					9,338,036	8,547,924
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,507,303	23,287	73,800	51,754					1,656,144	2,630,225
44	Total Support Services - Pupils	2100	26,441,572	7,150,037	3,350,085	279,773	0	0	27,355	0	37,248,822	38,003,555
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	6,906,103	1,989,812	1,079,915	273,180		39,698	0		10,288,708	10,671,651
47	Educational Media Services	2220	2,118,914	716,805	9,501	336,080	207,726		84,292		3,473,318	3,205,949
48	Assessment & Testing	2230	1,302,280	254,043	608,168	6,156					2,170,647	2,375,445
49	Total Support Services - Instructional Staff	2200	10,327,297	2,960,660	1,697,584	615,416	207,726	39,698	84,292	0	15,932,673	16,253,045
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	15,496	10,073		38,606	0		64,175	103,706
52	Executive Administration Services	2320	2,486,413	405,977	548,430	42,283		17,225	0		3,500,328	3,879,784
53	Special Area Administration Services	2330	4,200,184	940,059	327,093	36,860		66,687	15,602		5,586,485	5,193,030
54	Tort Immunity Services	2361, 2365			260,069						260,069	489,000
55	Total Support Services - General Administration	2300	6,686,597	1,346,036	1,151,088	89,216	0	122,518	15,602	0	9,411,057	9,665,520

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	18,349,181	4,823,118	92,447	53,146		4,900	2,622	0	23,325,414	23,583,764
58	Other Support Services - School Admin (Describe & Itemize)	2490	4,032,451	1,185,113	2,315	2,023					5,221,902	6,217,923
59	Total Support Services - School Administration	2400	22,381,632	6,008,231	94,762	55,169	0	4,900	2,622	0	28,547,316	29,801,687
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	216,697	47,252	159,105	1,170		535			424,759	406,790
62	Fiscal Services	2520	1,587,411	224,436	302,176	15,823	0	91,436	5,458		2,226,740	2,254,669
63	Operation & Maintenance of Plant Services	2540	306,675	57,103	202,823	778,395	0		477,959		1,822,955	3,061,496
64	Pupil Transportation Services	2550	0	0	98,879						98,879	1,683,100
65	Food Services	2560	5,072,249	2,127,498	726,359	6,479,078	646,691	30,087	545,509		15,627,471	16,642,716
66	Internal Services	2570	1,101,570	313,906	423,006	1,605,903	181,689		252,295		3,878,369	2,747,472
67	Total Support Services - Business	2500	8,284,602	2,770,195	1,912,348	8,880,369	828,380	122,058	1,281,221	0	24,079,173	26,796,243
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			44,550						44,550	54,000
71	Information Services	2630	458,183	118,028	179,013	657		150			756,031	847,473
72	Staff Services	2640	1,444,482	242,087	1,249,596	11,595		2,862	1,913		2,952,535	3,000,805
73	Data Processing Services	2660	3,330,464	509,421	3,373,191	1,367,893	35,816		348,429		8,965,214	13,348,118
74	Total Support Services - Central	2600	5,233,129	869,536	4,846,350	1,380,145	35,816	3,012	350,342	0	12,718,330	17,250,396
75	Other Support Services (Describe & Itemize)	2900	395,622	69,590	50,018	1,763,454					2,278,684	2,077,841
76	Total Support Services	2000	79,750,451	21,174,285	13,102,235	13,063,542	1,071,922	292,186	1,761,434	0	130,216,055	139,848,287
77	COMMUNITY SERVICES (ED)	3000	1,011,605	215,474	482,200	449,143	0	0	28,221		2,186,643	1,710,866
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			192,265						192,265	71,097
81	Payments for Special Education Programs	4120			0			92,364			92,364	280,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			192,265			92,364			284,629	351,097
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						9,182,616			9,182,616	10,500,000
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						9,182,616			9,182,616	10,500,000
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			192,265			9,274,980			9,467,245	10,851,097
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	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		280,358,754	77,779,994	18,331,339	33,918,677	1,454,792	10,408,963	5,652,463	369,231	428,274,213	443,450,241
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		280,358,754	77,779,994	18,331,339	33,918,677	1,454,792	12,734,364	5,652,463	369,231	430,599,614	448,750,241
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										37,720,155	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										37,216,226	
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			96,435	0	23,375,760				23,472,195	20,450,000
128	Operation & Maintenance of Plant Services	2540	10,253,797	1,730,863	15,734,818	6,169,297	935,057	0	10,409		34,834,241	35,722,132
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	10,253,797	1,730,863	15,831,253	6,169,297	24,310,817	0	10,409	0	58,306,436	56,172,132
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	10,253,797	1,730,863	15,831,253	6,169,297	24,310,817	0	10,409	0	58,306,436	56,172,132
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		10,253,797	1,730,863	15,831,253	6,169,297	24,310,817	0	10,409	0	58,306,436	56,172,132
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(1,643,977)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
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						26,491,669			26,491,669	26,491,696
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						16,376,277			16,376,277	16,376,274
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000				0		42,867,946			42,867,946	42,867,970
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures					0		42,867,946			42,867,946	42,867,970
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,810,502)	
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	13,129,283	4,751,172	584,420	1,708,821	59,497	895	678		20,234,766	25,064,201
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	13,129,283	4,751,172	584,420	1,708,821	59,497	895	678	0	20,234,766	25,064,201
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		13,129,283	4,751,172	584,420	1,708,821	59,497	895	678	0	20,234,766	25,064,201
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,756,484	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		1,344,679							1,344,679	2,832,858
220	Pre-K Programs	1125		236,931							236,931	86,193
221	Special Education Programs (Functions 1200-1220)	1200		2,702,104							2,702,104	2,059,744
222	Special Education Programs - Pre-K	1225		122,098							122,098	99,942
223	Remedial and Supplemental Programs - K-12	1250		228,963							228,963	1,041
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		82,344							82,344	60,999
227	Interscholastic Programs	1500		154,007							154,007	163,029
228	Summer School Programs	1600		51,092							51,092	30,973
229	Gifted Programs	1650		74,041							74,041	60,561
230	Driver's Education Programs	1700		7,849							7,849	9,256
231	Bilingual Programs	1800		546,572							546,572	419,444
232	Truants' Alternative & Optional Programs	1900		38,221							38,221	0
233	Total Instruction	1000		5,588,901							5,588,901	5,824,040
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		442,578							442,578	236,016
237	Guidance Services	2120		199,955							199,955	207,571
238	Health Services	2130		553,327							553,327	553,068
239	Psychological Services	2140		22,371							22,371	24,027
240	Speech Pathology & Audiology Services	2150		75,264							75,264	61,299
241	Other Support Services - Pupils (Describe & Itemize)	2190		128,606							128,606	235,544
242	Total Support Services - Pupils	2100		1,422,101							1,422,101	1,317,525
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		163,762							163,762	90,356
245	Educational Media Services	2220		257,140							257,140	256,001
246	Assessment & Testing	2230		98,002							98,002	91,209
247	Total Support Services - Instructional Staff	2200		518,904							518,904	437,566
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	2,029
250	Executive Administration Services	2320		223,830							223,830	185,869
251	Special Area Administration Services	2330		260,248							260,248	213,567
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365		14							14	93,753
254	Total Support Services - General Administration	2300		484,092							484,092	495,218
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		1,020,401							1,020,401	973,171
257	Other Support Services - School Administration (Describe & Itemize)	2490		400,112							400,112	428,174
258	Total Support Services - School Administration	2400		1,420,513							1,420,513	1,401,345

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		3,480							3,480	8,829
261	Fiscal Services	2520		298,504							298,504	296,919
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		2,258,781							2,258,781	2,109,509
264	Pupil Transportation Services	2550		2,771,793							2,771,793	3,280,313
265	Food Services	2560		163,981							163,981	176,152
266	Internal Services	2570		228,332							228,332	232,236
267	Total Support Services - Business	2500		5,724,871							5,724,871	6,103,958
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		96,584							96,584	100,077
272	Staff Services	2640		283,742							283,742	309,308
273	Data Processing Services	2660		618,808							618,808	603,802
274	Total Support Services - Central	2600		999,134							999,134	1,013,187
275	Other Support Services (Describe & Itemize)	2900		74,057							74,057	20
276	Total Support Services	2000		10,643,672							10,643,672	10,768,819
277	COMMUNITY SERVICES (MR/SS)	3000		159,904							159,904	5,495
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			16,392,477				0			16,392,477	16,598,354
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,250,275	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					1,352,972				1,352,972	300,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	1,352,972	0	0	0	1,352,972	300,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000				0		0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	1,352,972	0	0	0	1,352,972	300,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(853,601)	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	70 - WORKING CASH (WC)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	413,727	44,154	361						458,242	479,308
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
365	Total Support Services - General Administration	2300	413,727	44,154	361	0	0	0	0	0	458,242	479,308
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540									0	
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services <i>(Describe & Itemize)</i>	2900			4,202,662						4,202,662	4,481,431
386	Total Support Services	2000	413,727	44,154	4,203,023	0	0	0	0	0	4,660,904	4,960,739
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										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
422	Total Disbursements/Expenditures		413,727	44,154	4,203,023	0	0	0	0	0	4,660,904	4,960,739
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,000,854	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530					2,115,907				2,115,907	4,750,000
429	Operation & Maintenance of Plant Services	2540									0	
430	Total Support Services - Business	2500	0	0	0	0	2,115,907	0	0	0	2,115,907	4,750,000
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	0	0	0	0	2,115,907	0	0	0	2,115,907	4,750,000
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	0	0	2,115,907	0	0	0	2,115,907	4,750,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,595,285	

	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	180,918,821	93,715,855	87,202,966	181,141,769	87,425,914
5	Operations & Maintenance	37,745,046	20,156,912	17,588,134	38,960,950	18,804,038
6	Debt Services **	33,632,143	17,140,865	16,491,278	33,131,283	15,990,418
7	Transportation	10,791,539	4,850,085	5,941,454	9,374,646	4,524,561
8	Municipal Retirement	6,278,101	3,122,359	3,155,742	6,035,155	2,912,796
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	5,759,902	2,927,340	2,832,562	5,658,205	2,730,865
12	Fire Prevention & Safety	4,794,271	2,477,666	2,316,605	4,789,038	2,311,372
13	Leasing Levy	0		0		0
14	Special Education	36,018,942	18,611,618	17,407,324	35,974,076	17,362,458
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	6,953,991	3,542,896	3,411,095	6,848,002	3,305,106
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	322,892,756	166,545,596	156,347,160	321,913,124	155,367,528
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2020	Beginning	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						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	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	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			
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long- Term Debt
31	GO Capital Appreciation School Bonds, Series 2002	03/25/02	54,499,619	6	1,065,463			1,065,463	0	
32	GO Capital Appreciation School Bonds, Series 2003B	03/20/03	65,999,779	6	30,683,179			10,060,790	20,622,389	17,260,014
33	Limited School Bonds, Series 2009	09/01/09	34,405,000	3, 4, 5	4,300,000			1,415,000	2,885,000	2,414,615
34	Taxable GO Limited School Bonds, Series 2011A	03/30/11	25,925,000	1, 3, 5, 6	4,600,000			3,085,000	1,515,000	1,267,987
35	Taxable GO Limited School Bonds, Series 2011B	03/30/11	2,030,000	6	230,000			230,000	0	
36	General Obligation Limited School Bonds, Series 2012B	03/15/12	31,045,000	1, 3	20,770,000				20,770,000	17,383,556
37	General Obligation Limited School Bonds, Series 2015A	02/18/15	44,310,000	1, 3	44,310,000				44,310,000	37,085,478
38	Taxable GO Ltd. Refunding School Bonds, Series 2015B	02/18/15	10,780,000	3	10,780,000				10,780,000	9,022,375
39	GO Refunding School Bonds, Series 2015D	02/18/15	101,575,000	3	101,575,000				101,575,000	85,013,710
40	2007 6.2M Debt Certificates	09/28/07	6,200,000	7	1,288,697			426,770	861,927	721,394
41	2017 0.5M Debt Certificate	10/20/17	466,270	7	279,762			93,254	186,508	156,099
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			377,235,668		219,882,101	0	0	16,376,277	203,505,824	170,325,228
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other	Debt certificates			
53	2. Funding Bonds			5. Tort Judgment Bonds		8. Other				
54	3. Refunding Bonds			6. Building Bonds		9. Other				

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2020											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	5,661,666	35,394,360				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	92					
7	Drivers' Education Fees					10-1970					4,831	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					200,314	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						5,661,758	35,394,360	0	0	205,145	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		35,394,360			205,145	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	4,660,904					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						4,660,904	35,394,360	0	0	205,145	
24	Ending Cash Basis Fund Balance as of June 30, 2021						1,000,854	0	0	0	0	
25	Reserved Cash Balance					714	604,607					
26	Unreserved Cash Balance					730	396,247	0	0	0	0	

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a				
29					
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?				
31	If yes, list in the aggregate the following:				
32	Total Claims Payments:				4,660,904
32	Total Reserve Remaining:				396,247
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				2,371,008
37	Unemployment Insurance Act				0
38	Insurance (Regular or Self-Insurance)				706,494
39	Risk Management and Claims Service				0
40	Judgments/Settlements				0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				1,542,685
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				0
43	Legal Services				40,717
44	Principal and Interest on Tort Bonds				0
45	Other -Explain on Itemization 40 tab				0
46	Total				0
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0				OK
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.				
50	55 ILCS 5/5-1006.7				

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											
2	Please read schedule instructions before completing.											
3	<div style="float: right; border: 1px solid black; padding: 5px; background-color: #e1eef6;"> 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	145,813									145,813
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		145,813	0		0	0	0			0	145,813
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	4,973,742									4,973,742
22	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below) https://www.isbe.net/layouts/Download.aspx?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx	link in cell A22	2,218,477									2,218,477
23												
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	3,684,775									3,684,775
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	41,813									41,813
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	1,899,720									1,899,720
28	Total Revenue Section B		12,818,527	0		0	0	0			0	12,818,527
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
30	Total Other Federal Revenue (Section A plus Section B)	4998	10,745,863	0		0	0	0			0	10,745,863
31	Total Other Federal Revenue from Revenue Tab	4998	10,745,863	0		0	0	0			0	10,745,863
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	ESSER I EXPENDITURES		-----DISBURSEMENTS-----									
39			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
40			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
41	FUNCTION											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000	79,989	19,847	170,750	2,807,720					3,078,306	
44	SUPPORT SERVICES Total Expenditures	2000	455,405	83,784	13,500	500,594			326,747		1,380,030	
45	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
46												
47	Facilities Acquisition and Construction Services (Total)	2530									0	
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				500,594			326,747		827,341	
49	FOOD SERVICES (Total)	2560	444,063	82,072							526,135	
50	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
51												
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			98,691	1,824,606					1,923,297	
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				8,925					8,925	
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			98,691	1,833,531	0		0		1,932,222	
55	Expenditure Section B:											
56	CARES ACT -Nutrition Funding EXPENDITURES		-----DISBURSEMENTS-----									
57			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
58			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
59	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				2,218,477					2,218,477	
63	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
64												
65	Facilities Acquisition and Construction Services (Total)	2530									0	
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
67	FOOD SERVICES (Total)	2560				2,218,477					2,218,477	
68	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
69												
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0	
73	Expenditure Section C:											
74	ESSER II EXPENDITURES		-----DISBURSEMENTS-----									
75			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
76	GEER I EXPENDITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
77	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000		224,071	52,779	332,427	1,138,101			2,796,796		4,544,174
80	SUPPORT SERVICES Total Expenditures	2000		6,513		24,000						30,513
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				120,360	286,578			755,336		1,162,274
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				24,000						24,000
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				144,360	286,578	0		755,336		1,186,274
91	Expenditure Section D:											
92	GEER I EXPENDITURES											
93				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
94				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
95	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000						129,942				129,942
98	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES											
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
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											

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

	A	B	C	D	E	F	G	H	I	J	K	L																																													
119	Facilities Acquisition and Construction Services (Total)	2530										0																																													
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																																													
121	FOOD SERVICES (Total)	2560										0																																													
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																																								
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																																													
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																																													
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																																													
127																																																									
128	Expenditure Section F:																																																								
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)																																																								
130	-----DISBURSEMENTS-----																																																								
131	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td>304,060</td> <td>72,626</td> <td>503,177</td> <td>4,075,763</td> <td>0</td> <td>0</td> <td>2,796,796</td> <td></td> <td>7,752,422</td> </tr> <tr> <td>461,918</td> <td>83,784</td> <td>37,500</td> <td>2,719,071</td> <td>0</td> <td>0</td> <td>326,747</td> <td></td> <td>3,629,020</td> </tr> <tr> <td colspan="8">TOTAL EXPENDITURES</td> <td>11,381,442</td> </tr> </tbody> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	304,060	72,626	503,177	4,075,763	0	0	2,796,796		7,752,422	461,918	83,784	37,500	2,719,071	0	0	326,747		3,629,020	TOTAL EXPENDITURES								11,381,442
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																	
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																																																	
304,060	72,626	503,177	4,075,763	0	0	2,796,796		7,752,422																																																	
461,918	83,784	37,500	2,719,071	0	0	326,747		3,629,020																																																	
TOTAL EXPENDITURES								11,381,442																																																	
132	FUNCTION																																																								
133	INSTRUCTION	1000																																																							
134	SUPPORT SERVICES	2000																																																							
135	TOTAL EXPENDITURES																																																								
136																																																									
137	Expenditure Section G:																																																								
138	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)																																																								
139	-----DISBURSEMENTS-----																																																								
140	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>243,051</td> <td>2,120,109</td> <td>0</td> <td></td> <td>755,336</td> <td></td> <td>3,118,496</td> </tr> </tbody> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures			243,051	2,120,109	0		755,336		3,118,496																		
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																	
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																																																	
		243,051	2,120,109	0		755,336		3,118,496																																																	
141	FUNCTION																																																								
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				243,051	2,120,109	0		755,336		3,118,496																																													

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	28,394,912			28,394,912						28,394,912
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	662,792,731	44,461,110		707,253,841	50	306,201,478	15,778,687		321,980,165	385,273,676
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,306,440			2,306,440	10	806,496	230,518		1,037,014	1,269,426
13	5 Yr Schedule	252	53,586,600	1,049,553	110,241	54,525,912	5	38,744,322	5,047,742	110,241	43,681,823	10,844,089
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	28,064,556	10,757,685	28,064,556	10,757,685	--					10,757,685
16	Total Capital Assets	200	775,145,239	56,268,348	28,174,797	803,238,790		345,752,296	21,056,947	110,241	366,699,002	436,539,788
17	Non-Capitalized Equipment	700				5,663,550	10		566,355			
18	Allowable Depreciation								21,623,302			

	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		\$ 428,274,213		
9	O&M	Expenditures 16-24, L155		Total Expenditures		58,306,436		
10	DS	Expenditures 16-24, L178		Total Expenditures		42,867,946		
11	TR	Expenditures 16-24, L214		Total Expenditures		20,234,766		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		16,392,477		
13	TORT	Expenditures 16-24, L429		Total Expenditures		4,660,904		
14				Total Expenditures		\$ 570,736,742		
15								
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
17								
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		6,303,896		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		2,926,035		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		2,867,817		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		2,158,422		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		9,467,245		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,454,792		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		5,652,463		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		24,310,817		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		10,409		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		16,376,277		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		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		59,497		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		678		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		236,931		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		122,098		
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		51,092		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		159,904		
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L325, Col K - (G+)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L327, Col K - (G+)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L329, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L330, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L333, Col K - (G+)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
92	Tort	Expenditures 16-24, L394, Col K - (G+)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0		
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)		\$ 72,158,373		
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		498,578,369		
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		33,094.40		
99				Estimated OEPP (Line 97 divided by Line 98)		\$ 15,065.34		
100								

	A	B	C	D	E	F	G	H	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)								
2	<i>This schedule is completed for school districts only.</i>								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount			
101	PER CAPITA TUITION CHARGE								
103	LESS OFFSETTING RECEIPTS/REVENUES:								
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0			
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0			
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		98,325			
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		15,373			
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		286,331			
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		2,316,375			
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		3,713			
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)		140			
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		102,061			
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)		261,420			
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		4,332,594			
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		456,138			
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		76,868			
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		200,314			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		16,262,086			
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0			
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0			
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0			
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0			
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0			
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0			
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0			
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0			
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0			
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		2,358,640			
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		21,599,769			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		8,964,902			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		269,682			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		7,062,229			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		413,928			
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		99,940			
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0			
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0			
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0			
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0			
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		1,298,145			
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		999,161			
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		1,260,815			
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,266,977			
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)		10,745,863			
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		(145,813)			
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		15,672,473			
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		9,262,383			
195	Total Deductions for PCTC Computation Line 104 through Line 193					\$	105,540,832		
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)						393,037,537		
197	Total Depreciation Allowance (from page 32, Line 18, Col I)						21,623,302		
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)						414,660,839		
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021						33,094.40		
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$						12,529.64		
201									
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.								
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.								
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.								
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary								

Current Year Payment on Contracts For Indirect Cost Rate Computation

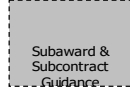
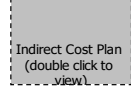
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



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

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (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)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
Ed-Instruction-Purchased Services	10-1000-300	ACHIEVE 3000, INC.	40,026	25,000	15,026
Ed-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	186,495	25,000	161,495
Ed-Instruction-Purchased Services	10-1000-300	CDW GOVERNMENT INC	63,400	25,000	38,400
Ed-Instruction-Purchased Services	10-1000-300	COMCAST CABLE COMMUNICATIONS, IN	35,291	25,000	10,291
Ed-Instruction-Purchased Services	10-1000-300	KAMI	40,000	25,000	15,000
Ed-Instruction-Purchased Services	10-1000-300	LEARNING SCIENCES INTERNATIONAL LLC	65,582	25,000	40,582
Ed-Instruction-Purchased Services	10-1000-300	NEWS 2 YOU	115,386	25,000	90,386
Ed-Instruction-Purchased Services	10-1000-300	RENAISSANCE LEARNING INC	86,752	25,000	61,752
Ed-Instruction-Purchased Services	10-1000-300	RIGHT AT SCHOOL, LLC	1,083,600	25,000	1,058,600
Ed-Instruction-Purchased Services	10-1000-300	SENTINEL TECHNOLOGIES, INC.	120,360	25,000	95,360
Ed-Instruction-Supplies	10-1000-400	APPLE COMPUTER INC	26,110	25,000	1,110
Ed-Instruction-Supplies	10-1000-400	CDW GOVERNMENT INC	110,815	25,000	85,815
Ed-Instruction-Supplies	10-1000-400	CDW GOVERNMENT, LLC	1,691,446	25,000	1,666,446
Ed-Instruction-Supplies	10-1000-400	CENGAGE LEARNING, INC.	27,457	25,000	2,457
Ed-Instruction-Supplies	10-1000-400	CORWIN PRESS INC	83,384	25,000	58,384
Ed-Instruction-Supplies	10-1000-400	CUSTOM EDUCATION SOLUTIONS	133,680	25,000	108,680
Ed-Instruction-Supplies	10-1000-400	INSIGHT DIRECT USA, INC	36,472	25,000	11,472
Ed-Instruction-Supplies	10-1000-400	INSIGHT PUBLIC SECTOR INC.	290,780	25,000	265,780
Ed-Instruction-Supplies	10-1000-400	IPEVO INC.	100,407	25,000	75,407
Ed-Instruction-Supplies	10-1000-400	LA LIBRERIA INC	112,741	25,000	87,741
Ed-Instruction-Supplies	10-1000-400	LAKESHORE LEARNING MATERIALS	86,246	25,000	61,246
Ed-Instruction-Supplies	10-1000-400	MCGRAW-HILL SCHOOL EDUCATION HOL	30,153	25,000	5,153
Ed-Instruction-Supplies	10-1000-400	OFFICE DEPOT	45,379	25,000	20,379
Ed-Instruction-Supplies	10-1000-400	OKAPI EDUCATIONAL PUBLISHING, INC.	79,600	25,000	54,600
Ed-Instruction-Supplies	10-1000-400	POLAR ELECTRO INC	230,580	25,000	205,580
Ed-Instruction-Supplies	10-1000-400	REALLY GOOD STUFF, INC.	33,331	25,000	8,331
Ed-Instruction-Supplies	10-1000-400	SCHOLASTIC INC	40,347	25,000	15,347
Ed-Instruction-Supplies	10-1000-400	SCHOOL SPECIALTY INC	258,923	25,000	233,923
Ed-Instruction-Supplies	10-1000-400	SCHOOL SPECIALTY, LLC	459,392	25,000	434,392
Ed-Instruction-Supplies	10-1000-400	WAREHOUSE DIRECT, INC.	51,045	25,000	26,045
Ed-SS: Pupils-Purchased Services	10-2100-300	ADVANCED MEDICAL PERSONNEL SERVIC	305,453	25,000	280,453
Ed-SS: Pupils-Purchased Services	10-2100-300	AMN HEALTHCARE INC	35,945	25,000	10,945
Ed-SS: Pupils-Purchased Services	10-2100-300	ANA ISABEL GRZYBEK	38,213	25,000	13,213
Ed-SS: Pupils-Purchased Services	10-2100-300	CAREERSTAFF UNLIMITED, LLC	37,472	25,000	12,472
Ed-SS: Pupils-Purchased Services	10-2100-300	CHERYL LIPKIE	55,907	25,000	30,907
Ed-SS: Pupils-Purchased Services	10-2100-300	COMMUNITY THERAPY CORP	799,308	25,000	774,308
Ed-SS: Pupils-Purchased Services	10-2100-300	E B S HEALTHCARE STAFFING SERVICES IN	310,958	25,000	285,958
Ed-SS: Pupils-Purchased Services	10-2100-300	FOXHIRE, LLC	315,521	25,000	290,521
Ed-SS: Pupils-Purchased Services	10-2100-300	GENEVA HEARING SERVICES,PC	197,000	25,000	172,000
Ed-SS: Pupils-Purchased Services	10-2100-300	GORBOLD BEHAVIORAL CONSULTING INC	27,252	25,000	2,252
Ed-SS: Pupils-Purchased Services	10-2100-300	GRZYBEK YOUTH SPEECH SERVICES	50,550	25,000	25,550
Ed-SS: Pupils-Purchased Services	10-2100-300	KB BILINGUAL SERVICES	101,551	25,000	76,551
Ed-SS: Pupils-Purchased Services	10-2100-300	MARIA T. RODRIGUEZ	85,572	25,000	60,572
Ed-SS: Pupils-Purchased Services	10-2100-300	SUNBELT STAFFING LLC	169,579	25,000	144,579
Ed-SS: Pupils-Purchased Services	10-2100-300	TANAMA SPEECH AND LANGUAGE LLC	57,291	25,000	32,291
Ed-SS: Pupils-Purchased Services	10-2100-300	THE STEPPING STONES GROUP	200,187	25,000	175,187
Ed-SS: Pupils-Purchased Services	10-2100-300	THERAPY CARE LTD	217,893	25,000	192,893
Ed-SS: Pupils-Purchased Services	10-2100-300	VIRTUOSO EDUCATION CONSULTING, LLC	115,688	25,000	90,688
Ed-SS: Pupils-Supplies	10-2100-400	APPLE COMPUTER INC	30,140	25,000	5,140
Ed-SS: Pupils-Supplies	10-2100-400	PEARSON ASSESSMENTS	40,360	25,000	15,360
Ed-SS: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - EXAMS	97,377	25,000	72,377
Ed-SS: Instructional Staff-Purchased Services	10-2200-300	DISCOVERY EDUCATION, INC	44,000	25,000	19,000
Ed-SS: Instructional Staff-Purchased Services	10-2200-300	HOUGHTON MIFFLIN HARCOURT PUBLIS	79,240	25,000	54,240
Ed-SS: Instructional Staff-Purchased Services	10-2200-300	IMAGINATION STATION, INC.	26,800	25,000	1,800

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					22,806		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					5,072,249		
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).					1,758,351		
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			287,747,493		287,747,493	
20	Support Services:							
21	Pupil	2100			38,643,568		38,643,568	
22	Instructional Staff	2200			16,159,559		16,159,559	
23	General Admin.	2300			10,337,789		10,337,789	
24	School Admin	2400			29,965,207		29,965,207	
25	Business:							
26	Direction of Business Spt. Srv.	2510		428,239	0	428,239	0	
27	Fiscal Services	2520		2,519,786	0	2,519,786	0	
28	Oper. & Maint. Plant Services	2540			37,492,552	37,469,746	22,806	
29	Pupil Transportation	2550			23,045,263		23,045,263	
30	Food Services	2560			9,527,003		9,527,003	
31	Internal Services	2570		3,672,717	0	3,672,717	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			44,550		44,550	
35	Information Services	2630			852,615		852,615	
36	Staff Services	2640		3,234,364	0	3,234,364	0	
37	Data Processing Services	2660		9,199,777	0	9,199,777	0	
38	Other:	2900			6,555,403		6,555,403	
39	Community Services	3000			2,318,326		2,318,326	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)				(8,288,076)		(8,288,076)	
41	Total			19,054,883	454,401,252	56,524,629	416,931,506	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	19,054,883	Total Indirect Costs:	56,524,629	
44				Total Direct Costs:	454,401,252	Total Direct Costs:	416,931,506	
45				= 4.19%		= 13.56%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2021					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	SD U-46					
7	31-045-0460-22					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements			X	X	Northern Kane County Regional Career and Technical Education System
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41						
42						
43						

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

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

School District Name: SD U-46
 RCDT Number: 31-045-0460-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	3,500,328		458,242	3,958,570	4,747,295		473,862	5,221,157
2. Special Area Administration Services	2330	5,586,485		0	5,586,485	5,468,001			5,468,001
3. Other Support Services - School Administration	2490	5,221,902		0	5,221,902	6,201,429			6,201,429
4. Direction of Business Support Services	2510	424,759	0	0	424,759	406,856			406,856
5. Internal Services	2570	3,878,369		0	3,878,369	2,636,227			2,636,227
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		18,611,843	0	458,242	19,070,085	19,459,808	0	473,862	19,933,670
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									5%

CERTIFICATION

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

Tony Sanders
 F1BDTASDDAA0492
 Signature of Superintendent
 Dale Burnidge
 Contact Name (for questions)

20-Dec-2021
 Date
 847-888-5000
 Contact Telephone Number

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

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

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

Type Below.

1. "Revenues 10-15" Fund 10/Acct 1290 = Village of Hoffman Estates TIF
2. "Revenues 10-15" Fund 10/Acct 1790 = Parking Permits, Activity Fees, Athletic and Non Athletic Participation Fee:
3. "Revenues 10-15" Fund 10/Acct 1890 = Drivers Ed textbooks
4. "Revenues 10-15" Fund 10/Acct 1993 = Recycling receipts
5. "Revenues 10-15" Fund 10/Acct 1999 = Close out of SAFE, PAC grant
6. "Revenues 10-15" Fund 20/Acct 1999 = E-Rate
7. "Revenues 10-15" Fund 40/Acct 1999 = Reimbursement
8. "Revenues 10-15" Fund 10/Acct 3999 = Kane ROE ALOP Program, Safe Schools Grant, State Library Grant, Orphanage Tuition -18-3, and other state source:
9. "Revenues 10-15" Fund 10/Acct 4799 = VE Perkins Title IIC Secondary
10. "Revenues 10-15" Fund 10/Acct 4998 = Food commodities, GEER, ESSER I, ESSER II, Safe Routes to School
11. "Expenditures 16-24" Fund 10/Function 2190 = Salaries, benefits, purchases services, and supplies related to supervision of students during non classroom hour
12. "Expenditures 16-24" Fund 10/Function 2490 = Administrator salaries/benefits and misc. purchased service, supplies, and other items related to their office
13. "Expenditures 16-24" Fund 10/Function 2900 = Food commodities expense and technical salaries/benefits or purchased service:
14. "Expenditures 16-24" Fund 50/Function 2190 = benefits related to supervision of students during non classroom hour:
15. "Expenditures 16-24" Fund 50/Function 2490 = Administrator benefits
16. "Expenditures 16-24" Fund 50/Function 2900 = technical staff benefits

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- 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.</i>					
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	465,994,368	56,662,459	26,991,250	741,889	550,389,966
9	Direct Expenditures	428,274,213	58,306,436	20,234,766		506,815,415
10	Difference	37,720,155	(1,643,977)	6,756,484	741,889	43,574,551
11	Fund Balance - June 30, 2021	218,296,754	(9,925,738)	27,557,186	112,662,044	348,590,246
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2021 Audit Checklist

RCDT: 31-045-0460-22	
School District/Joint Agreement Name: SD U-46	
Auditor Name: John George	
License #: 65024892	License Expiration Date (below):
	9/30/2024
(ISBE Use) Date Received:	
(ISBE Use) Revised: Revised Loaded:	

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[https://www.isbe.net/ layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx](https://www.isbe.net/layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx)

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

GATA REQUIREMENTS

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

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

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

What is the Consolidated Year End Financial Report?

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

How do I complete the CYEFR?

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

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

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

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

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

0
00-000-0000-00
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: N/A - this form will be filled out and filed when the single audit is completed
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? _____ YES _____ None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? _____ YES _____ None Reported
- Noncompliance material to the financial statements noted? _____ YES _____ NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? _____ YES _____ None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? _____ YES _____ None Reported

Type of auditor's report issued on compliance for major programs: _____

(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

_____ YES _____ NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
Total Amount Tested as Major		\$0

Total Federal Expenditures for 7/1/19-6/30/20

\$0

% tested as Major

#DIV/0!

Dollar threshold used to distinguish between Type A and Type B programs: _____

Auditee qualified as low-risk auditee?

_____ YES _____ NO

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

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

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

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

0
00-000-0000-00
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2020- N/A 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

No financial statement findings in FY21 or FY20

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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