

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">School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p>		<p align="center">Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center">Certified Public Accountant Information</p>		
School District/Joint Agreement Number: 44-063-0150-04				Name of Auditing Firm: EDER, CASELLA & CO.		
County Name: MCHENRY/LAKE				Name of Audit Manager: KEVIN SMITH		
Name of School District/Joint Agreement: MCHENRY COMMUNITY CONSOLIDATED SCHOOL DIST. 15				Address: 5400 WEST ELM STREET, SUITE 203		
Address: 1011 NORTH GREEN STREET		<p align="center">Filing Status: <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p>		City: MCHENRY	State: IL	Zip Code: 60050
City: MCHENRY				Phone Number: 815-344-1300	Fax Number: 815-344-1320	
Email Address: mschaffer@d15.org				IL License Number (9 digit): 065-048377	Expiration Date: 12/31/2021	
Zip Code: 60050				Email Address: CPAS@EDERCASELLA.COM		
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>				<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information</p>		<p align="center">ISBE Use Only</p>
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address:		Email Address:		Email Address:		
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

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

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

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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 \(Part 100\)](#)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

[Attachment Manager Link](#)

• AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*

5. **Submit Paper Copy of AFR with Signatures**

a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

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.

b) 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.

c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later 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](#)

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).

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.

7. **Qualifications of Auditing Firm**

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.

- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (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 Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

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.

PDF in Opinion Page with signature _____

Signature

12/14/2021

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

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

	Tax Year 2020	Equalized Assessed Valuation (EAV):	1,162,757,726						
Rate(s):	Educational 0.034931	+	Operations & Maintenance 0.004839	+	Transportation 0.001862	=	Combined Total 0.041630	+	Working Cash 0.000438

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
65,926,021	60,372,607	5,553,414	64,373,025

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	80,230,283
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	0
Outstanding:.....	511	0

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: MCHENRY COMMUNITY CONSOLIDATED SCHOOL DIST. 15
District Code: 44-063-0150-04
County Name: MCHENRY/LAKE

		Total	Ratio	Score	
1. Fund Balance to Revenue Ratio:					4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	64,373,025.00	0.976	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	65,926,021.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:					4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	60,372,607.00	0.916	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	65,926,021.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:					4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	64,373,025.00	383.85	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	167,701.69		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:					4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	41,144,763.51		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:					4
Long-Term Debt Outstanding (P3, Cell H38)		0.00	100.00	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		80,230,283.09		Value	0.40
				Total Profile Score:	4.00

Estimated 2022 Financial Profile Designation: !COGNITION

* 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.

ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund
CURRENT ASSETS (100)											
Cash (Accounts 111 through 115) 1		33,233,694	9,504,150	1,115,617	6,578,142	1,065,789	2,220,092	5,126,663	730,616	139,187	
Investments	120	7,447,782	1,986,075	0	496,519	0	0	0	0	0	
Taxes Receivable	130	0	0	0	0	0	0	0	0	0	
Interfund Receivables	140	0	0	0	0	0	0	0	0	0	
Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0	
Other Receivables	160	0	0	0	0	0	0	0	0	0	
Inventory	170	0	0	0	0	0	0	0	0	0	
Prepaid Items	180	0	0	0	0	0	0	0	0	0	
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0	
Total Current Assets		40,681,476	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187	0
CAPITAL ASSETS (200)											
Works of Art & Historical Treasures	210										
Land	220										
Building & Building Improvements	230										
Site Improvements & Infrastructure	240										
Capitalized Equipment	250										
Construction in Progress	260										
Amount Available in Debt Service Funds	340										
Amount to be Provided for Payment on Long-Term Debt	350										
Total Capital Assets											
CURRENT LIABILITIES (400)											
Interfund Payables	410	0	0	0	0	0	0	0	0	0	
Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0	
Other Payables	430	0	0	0	0	0	0	0	0	0	
Contracts Payable	440	0	0	0	0	0	0	0	0	0	
Loans Payable	460	0	0	0	0	0	0	0	0	0	
Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0	
Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0	
Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0	
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	
Total Current Liabilities		0	0	0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500)											
Long-Term Debt Payable (General Obligation, Revenue, Other)	511										
Total Long-Term Liabilities											
Reserved Fund Balance	714										
Unreserved Fund Balance	730	40,681,476	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187	
Investment in General Fixed Assets											
Total Liabilities and Fund Balance		40,681,476	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187	0
ASSETS /LIABILITIES for Student Activity Funds											
CURRENT ASSETS (100) for Student Activity Funds											
Student Activity Fund Cash and Investments	126	54,770									
Total Student Activity Current Assets For Student Activity Funds		54,770									
CURRENT LIABILITIES (400) For Student Activity Funds											
Total Current Liabilities For Student Activity Funds		0									
Reserved Student Activity Fund Balance For Student Activity Funds	715	54,770									

Total Student Activity Liabilities and Fund Balance For Student Activity Funds		54,770										
Total ASSETS /LIABILITIES District with Student Activity Funds												
Total Current Assets District with Student Activity Funds		40,736,246	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187	0	
Total Capital Assets District with Student Activity Funds												
CURRENT LIABILITIES (400) District with Student Activity Funds												
Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0	0	
LONG-TERM LIABILITIES (500) District with Student Activity Funds												
Total Long-Term Liabilities District with Student Activity Funds												
Reserved Fund Balance District with Student Activity Funds	714	54,770										
Unreserved Fund Balance District with Student Activity Funds	730	40,681,476	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187		
Investment in General Fixed Assets District with Student Activity Funds												
Total Liabilities and Fund Balance District with Student Activity Funds		40,736,246	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187	0	

Account Groups	
General Fixed Assets	General Long-Term Debt
1,262,074	
97,162,342	
2,174,474	
12,728,884	
	1,115,617
	0
113,327,774	1,115,617
	0
	0
113,327,774	
113,327,774	0

113,327,774	1,115,617
	0
113,327,774	
113,327,774	0

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
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	44,249,444	5,980,001	1,029	3,346,972	2,122,324	258,797	530,984	819,906	13,678
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	5,987,000	0	0	1,626,099	0	4,000,000	0	0	0
FEDERAL SOURCES	4000	4,205,521	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		54,441,965	5,980,001	1,029	4,973,071	2,122,324	4,258,797	530,984	819,906	13,678
Receipts/Revenues for "On Behalf" Payments 2	3998	27,643,957	0	0	0	0	0		0	0
Total Receipts/Revenues		82,085,922	5,980,001	1,029	4,973,071	2,122,324	4,258,797	530,984	819,906	13,678
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	37,059,611				763,202			0	
Support Services	2000	14,733,364	2,475,576		5,038,343	1,364,661	2,927,883		615,831	0
Community Services	3000	23,759	0		0	0			0	
Payments to Other Districts & Governmental Units	4000	1,041,954	0	0	0	0	0		0	0
Debt Service	5000	0	0	0	0	0			0	0
Total Direct Disbursements/Expenditures		52,858,688	2,475,576	0	5,038,343	2,127,863	2,927,883		615,831	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	27,643,957	0	0	0	0	0		0	0
Total Disbursements/Expenditures		80,502,645	2,475,576	0	5,038,343	2,127,863	2,927,883		615,831	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	3	1,583,277	3,504,425	1,029	(65,272)	(5,539)	1,330,914	530,984	204,075	13,678
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund 12	7110									
Abatement of the Working Cash Fund 12	7110	0	0	0	0	0	0		0	0
Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
Transfer Among Funds	7130	0	0		0					
Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160		0							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
Sale or Compensation for Fixed Assets 6	7300	0	0	0	0	0	0		0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										

Abolishment or Abatement of the Working Cash Fund 12	8110							0		
Transfer of Working Cash Fund Interest 12	8120							0		
Transfer Among Funds	8130	0	0		0					
Transfer of Interest	8140	0	0	0	0	0	0		0	
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
Taxes Transferred to Pay for Capital Projects	8810	0	0							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,583,277	3,504,425	1,029	(65,272)	(5,539)	1,330,914	530,984	204,075	13,678
Fund Balances without Student Activity Funds - July 1, 2020		39,098,199	7,985,800	1,114,588	7,139,933	1,071,328	889,178	4,595,679	526,541	125,509
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2021		40,681,476	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187
					(65,272.00)	(5,539.00)				
Student Activity Fund Balance - July 1, 2020		53,368								
RECEIPTS/REVENUES -Student Activity Funds										
Total Student Activity Direct Receipts/Revenues	1799	32,437								
DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
Total Student Activity Disbursements/Expenditures	1999	31,035								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		1,402								
Student Activity Fund Balance - June 30, 2021		54,770								
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	44,281,881	5,980,001	1,029	3,346,972	2,122,324	258,797	530,984	819,906	13,678
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	5,987,000	0	0	1,626,099	0	4,000,000	0	0	0
FEDERAL SOURCES	4000	4,205,521	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		54,474,402	5,980,001	1,029	4,973,071	2,122,324	4,258,797	530,984	819,906	13,678
Receipts/Revenues for "On Behalf" Payments 2	3998	27,643,957	0	0	0	0	0		0	0
Total Receipts/Revenues		82,118,359	5,980,001	1,029	4,973,071	2,122,324	4,258,797	530,984	819,906	13,678

DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	37,090,646				763,202				
Support Services	2000	14,733,364	2,475,576		5,038,343	1,364,661	2,927,883		615,831	0
Community Services	3000	23,759	0		0	0				
Payments to Other Districts & Governmental Units	4000	1,041,954	0	0	0	0	0		0	0
Debt Service	5000	0	0	0	0	0			0	0
Total Direct Disbursements/Expenditures		52,889,723	2,475,576	0	5,038,343	2,127,863	2,927,883		615,831	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	27,643,957	0	0	0	0	0		0	0
Total Disbursements/Expenditures		80,533,680	2,475,576	0	5,038,343	2,127,863	2,927,883		615,831	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		1,584,679	3,504,425	1,029	(65,272)	(5,539)	1,330,914	530,984	204,075	13,678
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2021		40,736,246	11,490,225	1,115,617	7,074,661	1,065,789	2,220,092	5,126,663	730,616	139,187

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) 7		41,321,028	5,724,339	0	2,202,168	881,165	0	517,861	550,420	13,600
Leasing Purposes Levy 8	1130	0	0							
Special Education Purposes Levy	1140	2,202,168	0		0	0	0			
FICA/Medicare Only Purposes Levies	1150					881,165				
Area Vocational Construction Purposes Levy	1160		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
Total Ad Valorem Taxes Levied By District		43,523,196	5,724,339	0	2,202,168	1,762,330	0	517,861	550,420	13,600
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes 9	1230	261,910	0	0	0	261,911	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
Total Payments in Lieu of Taxes		261,910	0	0	0	261,911	0	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (In State)	1311	0								
Regular - Tuition from Other Districts (In State)	1312	0								
Regular - Tuition from Other Sources (In State)	1313	0								
Regular - Tuition from Other Sources (Out of State)	1314	0								
Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
Summer Sch - Tuition from Other Districts (In State)	1322	0								
Summer Sch - Tuition from Other Sources (In State)	1323	0								
Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
CTE - Tuition from Pupils or Parents (In State)	1331	0								
CTE - Tuition from Other Districts (In State)	1332	0								
CTE - Tuition from Other Sources (In State)	1333	0								
CTE - Tuition from Other Sources (Out of State)	1334	0								
Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
Special Ed - Tuition from Other Districts (In State)	1342	122,708								
Special Ed - Tuition from Other Sources (In State)	1343	0								
Special Ed - Tuition from Other Sources (Out of State)	1344	0								
Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition from Other Districts (In State)	1352	0								
Adult - Tuition from Other Sources (In State)	1353	0								
Adult - Tuition from Other Sources (Out of State)	1354	0								
Total Tuition		122,708								
TRANSPORTATION FEES	1400									
Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
Regular - Transp Fees from Other Districts (In State)	1412				0					
Regular - Transp Fees from Other Sources (In State)	1413				0					
Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
Regular Transp Fees from Other Sources (Out of State)	1416				0					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					

CTE - Transp Fees from Pupils or Parents (In State)	1431					0					
CTE - Transp Fees from Other Districts (In State)	1432					0					
CTE - Transp Fees from Other Sources (In State)	1433					0					
CTE - Transp Fees from Other Sources (Out of State)	1434					0					
Special Ed - Transp Fees from Pupils or Parents (In State)	1441					0					
Special Ed - Transp Fees from Other Districts (In State)	1442					0					
Special Ed - Transp Fees from Other Sources (In State)	1443					0					
Special Ed - Transp Fees from Other Sources (Out of State)	1444					0					
Adult - Transp Fees from Pupils or Parents (In State)	1451					0					
Adult - Transp Fees from Other Districts (In State)	1452					0					
Adult - Transp Fees from Other Sources (In State)	1453					0					
Adult - Transp Fees from Other Sources (Out of State)	1454					0					
Total Transportation Fees						0					
EARNINGS ON INVESTMENTS	1500										
Interest on Investments	1510	87,302	38,915	1,029	32,591	602	1,087	13,123	137	78	
Gain or Loss on Sale of Investments	1520	1,200	0	0	0	0	0	0	0	0	
Total Earnings on Investments		88,502	38,915	1,029	32,591	602	1,087	13,123	137	78	
FOOD SERVICE	1600										
Sales to Pupils - Lunch	1611	18,368									
Sales to Pupils - Breakfast	1612	0									
Sales to Pupils - A la Carte	1613	0									
Sales to Pupils - Other (Describe & Itemize)	1614	0									
Sales to Adults	1620	0									
Other Food Service (Describe & Itemize)	1690	0									
Total Food Service		18,368									
DISTRICT/SCHOOL ACTIVITY INCOME	1700										
Admissions - Athletic	1711	250	0								
Admissions - Other (Describe & Itemize)	1719	0	0								
Fees	1720	0	0								
Book Store Sales	1730	0	0								
Other District/School Activity Revenue (Describe & Itemize)	1790	0	0								
Student Activity Funds Revenues	1799	32,437									
Total District/School Activity Income (without Student Activity Funds)		250	0								
Total District/School Activity Income (with Student Activity Funds)		32,687									
TEXTBOOK INCOME	1800										
Rentals - Regular Textbooks	1811	193,355									
Rentals - Summer School Textbooks	1812	0									
Rentals - Adult/Continuing Education Textbooks	1813	0									
Rentals - Other (Describe & Itemize)	1819	0									
Sales - Regular Textbooks	1821	0									
Sales - Summer School Textbooks	1822	0									
Sales - Adult/Continuing Education Textbooks	1823	0									
Sales - Other (Describe & Itemize)	1829	0									
Other (Describe & Itemize)	1890	0									
Total Textbook Income		193,355									
OTHER REVENUE FROM LOCAL SOURCES	1900										
Rentals	1910	0	2,131								
Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0	
Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	201,245	0	0	0	
Services Provided Other Districts	1940	0	0			0					
Refund of Prior Years' Expenditures	1950	29,656	70,683	0	4,948	0	0		269,349	0	
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0	

Drivers' Education Fees	1970	0									
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983			0				0			
Payment from Other Districts	1991	0	0	0	1,107,265	887	0				
Sale of Vocational Projects	1992	0									
Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0	
Other Local Revenues (Describe & Itemize)	1999	11,499	143,933	0	0	96,594	56,465	0	0	0	
Total Other Revenue from Local Sources		41,155	216,747	0	1,112,213	97,481	257,710	0	269,349	0	
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	44,249,444	5,980,001	1,029	3,346,972	2,122,324	258,797	530,984	819,906	13,678	
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	44,281,881									
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
Flow-through Revenue from State Sources	2100	0	0		0	0					
Flow-through Revenue from Federal Sources	2200	0	0		0	0					
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0					
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0					
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
UNRESTRICTED GRANTS-IN-AID (3001-3099)											
Evidence Based Funding Formula (Section 18-8.15)	3001	5,703,025	0	0	0	0	4,000,000		0	0	
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0	
General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0	
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0	
Total Unrestricted Grants-In-Aid		5,703,025	0	0	0	0	4,000,000		0	0	
RESTRICTED GRANTS-IN-AID (3100 - 3900)											
SPECIAL EDUCATION											
Special Education - Private Facility Tuition	3100	195,076			0						
Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0						
Special Education - Personnel	3110	0	0		0						
Special Education - Orphanage - Individual	3120	78,454			0						
Special Education - Orphanage - Summer Individual	3130	0			0						
Special Education - Summer School	3145	0			0						
Special Education - Other (Describe & Itemize)	3199	0	0		0						
Total Special Education		273,530	0		0						
CAREER AND TECHNICAL EDUCATION (CTE)											
CTE - Technical Education - Tech Prep	3200	0	0				0				
CTE - Secondary Program Improvement (CTEI)	3220	0	0				0				
CTE - WECEP	3225	0	0				0				
CTE - Agriculture Education	3235	0	0				0				
CTE - Instructor Practicum	3240	0	0				0				
CTE - Student Organizations	3270	0	0				0				
CTE - Other (Describe & Itemize)	3299	0	0				0				
Total Career and Technical Education		0	0				0				
BILINGUAL EDUCATION											
Bilingual Ed - Downstate - TPI and TBE	3305	0					0				
Bilingual Education Downstate - Transitional Bilingual Education	3310	0					0				
Total Bilingual Ed		0					0				
State Free Lunch & Breakfast	3360	4,137									
School Breakfast Initiative	3365	0	0				0				
Driver Education	3370	0	0								
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0	0

TRANSPORTATION										
Transportation - Regular and Vocational	3500	0	0		769,626	0				
Transportation - Special Education	3510	0	0		856,473	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
Total Transportation		0	0		1,626,099	0				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				
Truant Alternative/Optional Education	3695	0			0	0				
Early Childhood - Block Grant	3705	0	0		0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	0		0
Technology - Technology for Success	3780	0	0	0	0	0	0	0		0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Planning/Construction	3920		0					0		
School Infrastructure - Maintenance Projects	3925		0					0		0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	6,308	0	0	0	0	0	0	0	0
Total Restricted Grants-In-Aid		283,975	0	0	1,626,099	0	0	0	0	0
Total Receipts from State Sources	3000	5,987,000	0	0	1,626,099	0	4,000,000	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0					0		
MAGNET	4060	0	0		0	0	0	0		
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0	0		0
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	0		0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
TITLE V										
Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
Title V - District Projects	4105	0	0		0	0				
Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
Title V - Other (Describe & Itemize)	4199	0	0		0	0				
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200	0						0		
National School Lunch Program	4210	2,037						0		
Special Milk Program	4215	0						0		
School Breakfast Program	4220	1,227						0		
Summer Food Service Program	4225	1,380,171						0		
Child and Adult Care Food Program	4226	0						0		
Fresh Fruits & Vegetables	4240	0								
Food Service - Other (Describe & Itemize)	4299	0						0		
Total Food Service		1,383,435						0		
TITLE I										
Title I - Low Income	4300	620,543	0		0	0				

Title I - Low Income - Neglected, Private	4305	0	0		0	0			
Title I - Migrant Education	4340	0	0		0	0			
Title I - Other (Describe & Itemize)	4399	0	0		0	0			
Total Title I		620,543	0		0	0			
TITLE IV									
Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0			
Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0			
Title IV - Other (Describe & Itemize)	4499	0	0		0	0			
Total Title IV		0	0		0	0			
FEDERAL - SPECIAL EDUCATION									
Fed - Spec Education - Preschool Flow-Through	4600	51,115	0		0	0			
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0			
Fed - Spec Education - IDEA - Flow Through	4620	893,409	0		0	0			
Fed - Spec Education - IDEA - Room & Board	4625	227,384	0		0	0			
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0			
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0			
Total Federal - Special Education		1,171,908	0		0	0			
CTE - PERKINS									
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0			
CTE - Other (Describe & Itemize)	4799	0	0			0			
Total CTE - Perkins		0	0			0			
Federal - Adult Education	4810	0	0			0			
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0
ARRA - Title I - Low Income	4851	0	0		0	0			0
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0
ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0
ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0			0
ARRA - Child Nutrition Equipment Assistance	4863	0	0						0
Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0
Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0
Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0
Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0
Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0
Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0
ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0
Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0
Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0
Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0
Other ARRA Funds X	4879	0	0	0	0	0	0	0	0
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0
Total Stimulus Programs		0	0	0	0	0	0	0	0
Race to the Top Program	4901	0							

Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
Title III - Immigrant Education Program (IEP)	4905	0			0	0				
Title III - Language Inst Program - Limited Eng (LIPLP)	4909	58,117			0	0				
McKinney Education for Homeless Children	4920	0	0		0	0				
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
Title II - Teacher Quality	4932	81,162	0		0	0				
Federal Charter Schools	4960	0	0		0	0				
State Assessment Grants	4981	0	0		0	0				
Grant for State Assessments and Related Activities	4982	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	157,468	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	213,257	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	519,631	0		0	0	0			0
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		4,205,521	0	0	0	0	0	0	0	0
Total Receipts/Revenues from Federal Sources	4000	4,205,521	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		54,441,965	5,980,001	1,029	4,973,071	2,122,324	4,258,797	530,984	819,906	13,678
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		54,474,402	5,980,001	1,029	4,973,071	2,122,324	4,258,797	530,984	819,906	13,678

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
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	11,671,859	1,871,604	328,188	867,912	503,307	3,565	188,074	0	15,434,509	24,854,000
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125	7,166,554	824,428	107,658	283,180	140,936	1,725	94,084	0	8,618,565	0
Special Education Programs (Functions 1200-1220)	1200	6,886,080	1,129,811	99,633	63,211	0	0	5,796	0	8,184,531	7,850,000
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	347,477	35,866	24,807	341,055	0	0	0	0	749,205	938,000
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
Interscholastic Programs	1500	155,818	2,071	3,300	7,299	0	1,745	0	0	170,233	300,000
Summer School Programs	1600	0	0	0	5,237	0	0	0	0	5,237	0
Gifted Programs	1650	0	0	0	80	0	0	0	0	80	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
Bilingual Programs	1800	2,698,644	366,276	12,794	22,035	0	208	0	0	3,099,957	2,493,000
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0	0
Regular K-12 Programs - Private Tuition	1911						0			0	0
Special Education Programs K-12 - Private Tuition	1912						797,294			797,294	900,000
Special Education Programs Pre-K - Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
CTE Programs - Private Tuition	1917						0			0	0
Interscholastic Programs - Private Tuition	1918						0			0	0
Summer School Programs - Private Tuition	1919						0			0	0
Gifted Programs - Private Tuition	1920						0			0	0
Bilingual Programs - Private Tuition	1921						0			0	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
Student Activity Fund Expenditures	1999						31,035			31,035	0
Total Instruction 10 (without Student Activity Funds)	1000	28,926,432	4,230,056	576,380	1,590,009	644,243	804,537	287,954	0	37,059,611	37,335,000
Total Instruction 10 (with Student Activity Funds)	1000	28,926,432	4,230,056	576,380	1,590,009	644,243	835,572	287,954	0	37,090,646	37,335,000
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	1,317,376	147,690	0	0	0	0	0	0	1,465,066	1,322,000
Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
Health Services	2130	1,152,141	141,014	21,195	56,612	0	2,371	0	0	1,373,333	1,003,000
Psychological Services	2140	776,652	81,867	13,539	0	0	0	0	0	872,058	797,000
Speech Pathology & Audiology Services	2150	1,268,671	119,428	1,125	0	0	0	0	0	1,389,224	1,311,000
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
Total Support Services - Pupils	2100	4,514,840	489,999	35,859	56,612	0	2,371	0	0	5,099,681	4,433,000
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	279,321	38,629	67,876	269,132	0	190	0	0	655,148	498,000
Educational Media Services	2220	0	0	0	32,872	0	0	0	0	32,872	44,000
Assessment & Testing	2230	0	0	16,186	49,634	0	0	0	0	65,820	41,000
Total Support Services - Instructional Staff	2200	279,321	38,629	84,062	351,638	0	190	0	0	753,840	583,000
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	0	0	199,822	0	0	18,189	0	0	218,011	178,000

Executive Administration Services	2320	476,837	32,031	39,423	18,878	0	4,501	0	0	571,670	708,000
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	476,837	32,031	239,245	18,878	0	22,690	0	0	789,681	886,000
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	2,108,919	379,937	32	0	0	8,762	0	0	2,497,650	2,649,000
Other Support Services - School Admin (Describe & Itemize)	2490	117,040	26,193	264	159	0	2,109	0	0	145,765	133,000
Total Support Services - School Administration	2400	2,225,959	406,130	296	159	0	10,871	0	0	2,643,415	2,782,000
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	161,856	28,506	170	18,879	0	1,609	0	0	211,020	217,000
Fiscal Services	2520	345,002	50,007	6,186	8,460	0	1,080	0	0	410,735	340,000
Operation & Maintenance of Plant Services	2540	1,831,086	394,053	10,758	0	0	0	0	0	2,235,897	2,461,000
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	563,885	94,091	13,813	467,489	0	1,253	1,197	0	1,141,728	1,785,000
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	2,901,829	566,657	30,927	494,828	0	3,942	1,197	0	3,999,380	4,803,000
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	7,211	0	0	0	0	7,211	0
Staff Services	2640	0	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	662,557	83,786	276,290	417,498	0	25	0	0	1,440,156	1,099,000
Total Support Services - Central	2600	662,557	83,786	276,290	424,709	0	25	0	0	1,447,367	1,099,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	11,061,343	1,617,232	666,679	1,346,824	0	40,089	1,197	0	14,733,364	14,586,000
COMMUNITY SERVICES (ED)	3000	3,352	0	20,407	0	0	0	0	0	23,759	57,000
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			267,478			0			267,478	312,000
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt Units (In-State)	4100			267,478			0			267,478	312,000
Payments for Regular Programs - Tuition	4210						0			0	0
Payments for Special Education Programs - Tuition	4220						774,476			774,476	790,000
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
Payments for CTE Programs - Tuition	4240						0			0	0
Payments for Community College Programs - Tuition	4270						0			0	0
Payments for Other Programs - Tuition	4280						0			0	0
Other Payments to In-State Govt Units	4290						0			0	0
Total Payments to Other Govt Units -Tuition (In State)	4200						774,476			774,476	790,000
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
Payments for CTE Programs - Transfers	4340						0			0	0
Payments for Community College Program - Transfers	4370						0			0	0
Payments for Other Programs - Transfers	4380						0			0	0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0

Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
Total Payments to Other Govt Units	4000			267,478			774,476			1,041,954	1,102,000
DEBT SERVICES (ED)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt	5150						0			0	0
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200						0			0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)	6000										0
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		39,991,127	5,847,288	1,530,944	2,936,833	644,243	1,619,102	289,151	0	52,858,688	53,080,000
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		39,991,127	5,847,288	1,530,944	2,936,833	644,243	1,650,137	289,151	0	52,889,723	53,080,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,583,277	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,584,679	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	1,123,000
Operation & Maintenance of Plant Services	2540	151,935	0	1,161,271	999,527	57,812	640	104,391	0	2,475,576	3,018,000
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560					0		0		0	0
Total Support Services - Business	2500	151,935	0	1,161,271	999,527	57,812	640	104,391	0	2,475,576	4,141,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	151,935	0	1,161,271	999,527	57,812	640	104,391	0	2,475,576	4,141,000
COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0

Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Service - Interest on Short-Term Debt	5100									0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
Total Debt Services	5000									0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
Total Direct Disbursements/Expenditures		151,935	0	1,161,271	999,527	57,812	640	104,391	0	2,475,576	4,141,000
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										3,504,425	

30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110						0			0	0
Payments for Special Education Programs	4120						0			0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300									0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
Total Debt Services	5000			0			0			0	0
PROVISION FOR CONTINGENCIES (DS)	6000										0
Total Disbursements/ Expenditures				0			0			0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,029	

40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	2,508,088	95,035	385,346	286,413	102,748	1,654,796	5,917	0	5,038,343	6,276,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	2,508,088	95,035	385,346	286,413	102,748	1,654,796	5,917	0	5,038,343	6,276,000
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0

Total Payments to Other Govt. Units (In-State)	4100			0			0		0	0	
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0		0	0	
Total Payments to Other Govt Units	4000			0			0		0	0	
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0		0	0	
Tax Anticipation Notes	5120						0		0	0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		0	0	
State Aid Anticipation Certificates	5140						0		0	0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		0	0	
Total Debt Services - Interest On Short-Term Debt	5100						0		0	0	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0		0	0	
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300										
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0		0	0	
Total Debt Services	5000						0		0	0	
PROVISION FOR CONTINGENCIES (TR)	6000									12,000	
Total Disbursements/ Expenditures		2,508,088	95,035	385,346	286,413	102,748	1,654,796	5,917	0	5,038,343	6,288,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(65,272)	

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)

INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		205,299							205,299	281,000
Pre-K Programs	1125		106,245							106,245	0
Special Education Programs (Functions 1200-1220)	1200		358,829							358,829	443,000
Special Education Programs - Pre-K	1225		0							0	0
Remedial and Supplemental Programs - K-12	1250		5,031							5,031	10,000
Remedial and Supplemental Programs - Pre-K	1275		0							0	0
Adult/Continuing Education Programs	1300		0							0	0
CTE Programs	1400		0							0	0
Interscholastic Programs	1500		3,748							3,748	6,000
Summer School Programs	1600		0							0	0
Gifted Programs	1650		0							0	0
Driver's Education Programs	1700		0							0	0
Bilingual Programs	1800		84,050							84,050	42,000
Truants' Alternative & Optional Programs	1900		0							0	0
Total Instruction	1000		763,202							763,202	782,000
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		18,598							18,598	19,000
Guidance Services	2120		0							0	0
Health Services	2130		159,556							159,556	1,000
Psychological Services	2140		18,348							18,348	18,000
Speech Pathology & Audiology Services	2150		18,156							18,156	19,000
Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
Total Support Services - Pupils	2100		214,658							214,658	57,000
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		15,345							15,345	15,000
Educational Media Services	2220		0							0	0
Assessment & Testing	2230		0							0	0
Total Support Services - Instructional Staff	2200		15,345							15,345	15,000

SUPPORT SERVICES - GENERAL ADMINISTRATION										
Board of Education Services	2310		0					0		
Executive Administration Services	2320		46,496					46,496	42,000	
Special Area Administration Services	2330		0					0		
Claims Paid from Self Insurance Fund	2361		0					0	0	
Risk Management and Claims Services Payments	2365		0					0	0	
Total Support Services - General Administration	2300		46,496					46,496	42,000	
SUPPORT SERVICES - SCHOOL ADMINISTRATION										
Office of the Principal Services	2410		94,579					94,579	94,000	
Other Support Services - School Administration (Describe & Itemize)	2490		20,110					20,110	2,000	
Total Support Services - School Administration	2400		114,689					114,689	96,000	
SUPPORT SERVICES - BUSINESS										
Direction of Business Support Services	2510		2,366					2,366	2,000	
Fiscal Services	2520		50,237					50,237	51,000	
Facilities Acquisition & Construction Services	2530		0					0	0	
Operation & Maintenance of Plant Services	2540		330,110					330,110	365,000	
Pupil Transportation Services	2550		423,985					423,985	517,000	
Food Services	2560		93,132					93,132	368,000	
Internal Services	2570		0					0	0	
Total Support Services - Business	2500		899,830					899,830	1,303,000	
SUPPORT SERVICES - CENTRAL										
Direction of Central Support Services	2610		0					0	0	
Planning, Research, Development, & Evaluation Services	2620		0					0	0	
Information Services	2630		0					0	0	
Staff Services	2640		0					0	0	
Data Processing Services	2660		73,643					73,643	75,000	
Total Support Services - Central	2600		73,643					73,643	75,000	
Other Support Services (Describe & Itemize)	2900		0					0	0	
Total Support Services	2000		1,364,661					1,364,661	1,588,000	
COMMUNITY SERVICES (MR/SS)	3000		0					0	0	
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110		0					0	0	
Payments for Special Education Programs	4120		0					0	0	
Payments for CTE Programs	4140		0					0	0	
Total Payments to Other Govt Units	4000		0					0	0	
DEBT SERVICES (MR/SS)	5000									
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
Tax Anticipation Warrants	5110					0		0	0	
Tax Anticipation Notes	5120					0		0	0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					0		0	0	
State Aid Anticipation Certificates	5140					0		0	0	
Other (Describe & Itemize)	5150					0		0	0	
Total Debt Services - Interest	5000					0		0	0	
PROVISION FOR CONTINGENCIES (MR/SS)	6000								0	
Total Disbursements/Expenditures			2,127,863			0		2,127,863	2,370,000	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures								(5,539)		
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)	2000									
SUPPORT SERVICES - BUSINESS										

Facilities Acquisition and Construction Services	2530	0	0	0	0	2,927,883	0	0	0	2,927,883	4,000,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	0	0	2,927,883	0	0	0	2,927,883	4,000,000
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
Total Disbursements/ Expenditures		0	0	0	0	2,927,883	0	0	0	2,927,883	4,000,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,330,914	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
INSTRUCTION (TF)	1000										
Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
Tuition Payment to Charter Schools	1115			0						0	0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0	0
Regular K-12 Programs Private Tuition	1911						0			0	0
Special Education Programs K-12 Private Tuition	1912						0			0	0
Special Education Programs Pre-K Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
Adult/Continuing Education Programs Private Tuition	1916						0			0	0
CTE Programs Private Tuition	1917						0			0	0
Interscholastic Programs Private Tuition	1918						0			0	0
Summer School Programs Private Tuition	1919						0			0	0
Gifted Programs Private Tuition	1920						0			0	0
Bilingual Programs Private Tuition	1921						0			0	0
Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
Total Instruction	1000	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES (TF)	2000										
Support Services - Pupil	2100										
Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
Health Services	2130	0	0	0	0	0	0	0	0	0	0
Psychological Services	2140	0	0	0	0	0	0	0	0	0	0

Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0	0
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0	0
Support Services - Instructional Staff	2200											
Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0	0
Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0	0
Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300											
Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0	0
Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0	0
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0	0
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	615,831	0	0	0	0	0	615,831	633,000	
Total Support Services - General Administration	2300	0	0	615,831	0	0	0	0	0	615,831	633,000	
Support Services - School Administration	2400											
Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0	0
Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0	0
Support Services - Business	2500											
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	0
Food Services	2560	0	0	0	0	0	0	0	0	0	0	0
Internal Services	2570	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0	0
Support Services - Central	2600											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	0	0	0	0	0	0	0	0
Staff Services	2640	0	0	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	615,831	0	0	0	0	0	615,831	633,000	
COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000											
Payments to Other Dist & Govt Units (In-State)												
Payments for Regular Programs	4110			0				0		0	0	
Payments for Special Education Programs	4120			0				0		0	0	
Payments for Adult/Continuing Education Programs	4130			0				0		0	0	
Payments for CTE Programs	4140			0				0		0	0	
Payments for Community College Programs	4170			0				0		0	0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190			0				0		0	0	
Total Payments to Other Dist & Govt Units (In-State)	4100			0				0		0	0	
Payments for Regular Programs - Tuition	4210							0		0	0	
Payments for Special Education Programs - Tuition	4220							0		0	0	
Payments for Adult/Continuing Education Programs - Tuition	4230							0		0	0	
Payments for CTE Programs - Tuition	4240							0		0	0	
Payments for Community College Programs - Tuition	4270							0		0	0	
Payments for Other Programs - Tuition	4280							0		0	0	
Other Payments to In-State Govt Units (Describe & Itemize)	4290							0		0	0	

Total Payments to Other Dist & Govt Units - Tuition (In State)	4200												0	0
Payments for Regular Programs - Transfers	4310												0	0
Payments for Special Education Programs - Transfers	4320												0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330												0	0
Payments for CTE Programs - Transfers	4340												0	0
Payments for Community College Program - Transfers	4370												0	0
Payments for Other Programs - Transfers	4380												0	0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390											0	0	0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300												0	0
Payments to Other Dist & Govt Units (Out of State)	4400												0	0
Total Payments to Other Dist & Govt Units	4000												0	0
DEBT SERVICES (TF)	5000													
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT														
Tax Anticipation Warrants	5110												0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130												0	0
Other Interest or Short-Term Debt	5150												0	0
Total Debt Services - Interest on Short-Term Debt	5000												0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000													0
Total Disbursements/Expenditures		0	0	615,831	0	0	0	0	0	0	615,831	633,000		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											204,075			
90 - FIRE PREVENTION & SAFETY FUND (FP&S)														
SUPPORT SERVICES (FP&S)	2000													
SUPPORT SERVICES - BUSINESS														
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0	0	8,000	
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0	0	8,000	
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	0	0	0	0	0	0	0	0	0	8,000	
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000													
Payments to Regular Programs	4110												0	0
Payments to Special Education Programs	4120												0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190												0	0
Total Payments to Other Govt Units	4000												0	0
DEBT SERVICES (FP&S)	5000													
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT														
Tax Anticipation Warrants	5110												0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150												0	0
Total Debt Service - Interest on Short-Term Debt	5100												0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200												0	0
5300														
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)													0	0
Total Debt Service	5000												0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000													0
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	8,000		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											13,678			

SCHEDULE OF AD VALOREM TAX RECEIPTS

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)
			(Column B - C)		(Column E - C)
Educational	41,321,028	20,398,142	20,922,886	40,615,274	20,217,132
Operations & Maintenance	5,724,339	2,825,884	2,898,455	5,626,691	2,800,807
Debt Services **	0		0		0
Transportation	2,202,168	1,087,102	1,115,066	2,164,557	1,077,455
Municipal Retirement	881,165	434,973	446,192	866,086	431,113
Capital Improvements	0		0		0
Working Cash	517,861	255,581	262,280	508,894	253,313
Tort Immunity	550,420	271,651	278,769	540,892	269,241
Fire Prevention & Safety	13,600	6,727	6,873	13,395	6,668
Leasing Levy	0		0		0
Special Education	2,202,168	1,087,102	1,115,066	2,164,557	1,077,455
Area Vocational Construction	0		0		0
Social Security/Medicare Only	881,165	434,973	446,192	866,086	431,113
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	54,293,914	26,802,135	27,491,779	53,366,432	26,564,297

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2020	sued July 1, 2020 thru June 30, 2021	stired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	sued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	stired July 1, 2020 thru June 30, 2021	tstanding Ending June 30, 2021	Amount to be Provided for Payment on Long- Term Debt
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
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								0	
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								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		0		0	0	0	0	0	0

• Each type of debt issued must be identified separately with the amount:

- 1. Working Cash Fund Bonds
- 2. Funding Bonds
- 3. Refunding Bonds

- 4. Fire Prevent, Safety, Environmental and Energy Bonds
- 5. Tort Judgment Bonds
- 6. Building Bonds

- 7. Other _____
- 8. Other _____
- 9. Other _____

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
Cash Basis Fund Balance as of July 1, 2020		526,541				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	550,420	2,202,168			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	137				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	269,349				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		819,906	2,202,168	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000		2,202,168			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	615,831				
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		615,831	2,202,168	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2021		730,616	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	730,616	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES a

Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	615,831
Total Reserve Remaining:	730,616

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	615,831
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 40 tab	0
Total	0
C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.
55 ILCS 5/5-1006.7

CARES, CRRSA, and ARP SCHEDULE - FY 2021

SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:

Please read schedule instructions before completing. 

<https://www.isbe.net/Documents/CARES-CRRSA-A-RP-Schedule-Instructions.pdf>

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?

x

Yes

No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0
Revenue Section B		Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	477,377									477,377
CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below) https://www.isbe.net/Layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx	link in cell A22	53,278									53,278
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	42,254									42,254
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
Total Revenue Section B		572,909	0		0	0	0			0	572,909
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
Total Other Federal Revenue (Section A plus Section B)	4998	519,631	0		0	0	0			0	519,631
Total Other Federal Revenue from Revenue Tab	4998	519,631	0		0	0	0			0	519,631

Difference (must equal 0)	0	0	0	0	0	0	0	0
Error must be corrected before submitting to ISBE	OK	OK	OK	OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A: ESSER I EXPENDITURES		DISBURSEMENTS								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000								0	
SUPPORT SERVICES Total Expenditures	2000			12,870	464,377				477,247	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530								0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
FOOD SERVICES (Total)	2560								0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			12,870	389,361				402,231	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			12,870	389,361	0		0	402,231	
Expenditure Section B:										
CARES ACT -Nutrition Funding EXPENDITURES										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000								0	
SUPPORT SERVICES Total Expenditures	2000				53,278				53,278	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530								0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
FOOD SERVICES (Total)	2560				53,278				53,278	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	

TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0	0	0	0			
Expenditure Section C:			DISBURSEMENTS								
ESSER II EXPENDITURES			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000		5,940	12	164,804	28,137					198,893
SUPPORT SERVICES Total Expenditures	2000					52,186					52,186
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					28,137					28,137
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0		28,137	0		0			28,137
Expenditure Section D:			DISBURSEMENTS								
GEER I EXPENDITURES			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0		0	0		0			0
Expenditure Section E:			DISBURSEMENTS								
Other CARES, CRRSA, ARP Federal			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

Stimulus Fund EXPENDITURES		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0
Expenditure Section F:										
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----								
FUNCTION		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
INSTRUCTION	1000	5,940	12	164,804	28,137	0	0	0		198,893
SUPPORT SERVICES	2000	0	0	12,870	569,841	0	0	0		582,711
TOTAL EXPENDITURES										781,604
Expenditure Section G:										
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----								
FUNCTION		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			12,870	417,498	0		0		430,368

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
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	1,262,074			1,262,074						1,262,074
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	94,243,958	2,927,883	9,499	97,162,342	50	36,206,585	3,235,402		39,441,987	57,720,355
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	2,174,474			2,174,474	20	1,712,653	57,118		1,769,771	404,703
Capitalized Equipment	250										
10 Yr Schedule	251				0	10				0	0
5 Yr Schedule	252	11,924,081	804,803		12,728,884	5	8,573,218	599,486		9,172,704	3,556,180
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	109,604,587	3,732,686	9,499	113,327,774		46,492,456	3,892,006	0	50,384,462	62,943,312
Non-Capitalized Equipment	700				399,459	10		39,946			
Allowable Depreciation								3,931,952			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 52,858,688
O&M	Expenditures 16-24, L155	Total Expenditures	2,475,576
DS	Expenditures 16-24, L178	Total Expenditures	0
TR	Expenditures 16-24, L214	Total Expenditures	5,038,343
MR/SS	Expenditures 16-24, L299	Total Expenditures	2,127,863
TORT	Expenditures 16-24, L429	Total Expenditures	615,831
Total Expenditures			\$ 63,116,301
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs	8,383,545
ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K	0
ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs	5,237
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	797,294
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services	23,759
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	1,041,954
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	644,243
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	289,151
O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	57,812
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	104,391
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0

TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	0
TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay	102,748
TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	5,917
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	106,245
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	0
MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	0
MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services	0
MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs	0
Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs	0
Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition	0
Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services	0
Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay	0
Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$ 11,562,296
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				51,554,005
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				3,812.70
Estimated OEPP (Line 97 divided by Line 98)				\$ 13,521.65

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600	Total Food Service	18,368
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	250
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	193,355
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	2,131
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	0

ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	1,108,152
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	273,530
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	4,137
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	1,626,099
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
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
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	6,308
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
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
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	1,383,435
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	620,543
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	893,409
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	227,384
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901	Race to the Top	0
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
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	58,117
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	81,162
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	157,468
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	213,257
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	519,631
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	1,966,511
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	261,424
Total Deductions for PCTC Computation Line 104 through Line 193				\$ 9,614,671
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)				41,939,334
Total Depreciation Allowance (from page 32, Line 18, Col I)				3,931,952
Total Allowance for PCTC Computation (Line 196 plus Line 197)				45,871,286
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				3,812.70
Total Estimated PCTC (Line 198 divided by Line 199) * \$				12,031.18

*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.

** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.

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.

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.

Fund-Function-Object Chart

Indirect Cost Plan
(double click to view)

Subaward & Subcontract Guidance

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)	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
Operations - Building Maint - Leasing	20-2540-300	Imagetec	88,892	25,000	63,892
Operations - Building Maint - Leasing	20-2540-300	PMA Leasing	142,319	25,000	117,319
Transportation - Pupil Trans Serv - Prof Serv Admin	40-2550-300	Santander Leasing	484,799	25,000	459,799
Transportation - Pupil Trans Serv - Prof Serv Admin	40-2550-300	Midwest Bus Leasing	108,246	25,000	83,246
Education Fund-Data Proc. Serv-Leasing	10-2660-300	U.S. Bancorp (Chromebook Lease)	261,654	25,000	236,654
					0
					0
					0
					0
					0
					0
					0
					0

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

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.

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	481,302
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	124,683
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

Function	Restricted Program		Unrestricted Program		
	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
Instruction	1000	36,890,616		36,890,616	
Support Services:					
Pupil	2100	5,314,339		5,314,339	
Instructional Staff	2200	769,185		769,185	
General Admin.	2300	1,452,008		1,452,008	
School Admin	2400	2,758,104		2,758,104	
Business:					
Direction of Business Spt. Srv.	2510	213,386	213,386	0	
Fiscal Services	2520	460,972	460,972		
Oper. & Maint. Plant Services	2540		4,879,380		
Pupil Transportation	2550			5,353,663	
Food Services	2560			752,361	
Internal Services	2570	0	0		
Central:					
Direction of Central Spt. Srv.	2610			0	
Plan, Rsrch, Dvlp, Eval. Srv.	2620			0	
Information Services	2630			7,211	
Staff Services	2640	0		0	
Data Processing Services	2660	1,513,799	1,513,799		
Other:	2900			0	
Community Services	3000			23,759	
Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)		(960,910)		(960,910)	
Total		2,188,157	57,239,716	7,067,537	52,360,336
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	2,188,157	Total Indirect Costs:	7,067,537
		Total Direct Costs:	57,239,716	Total Direct Costs:	52,360,336
		=	3.82%	=	13.50%

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2021

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

MCHENRY COMMUNITY
44-063-0150-04

<input type="checkbox"/> <i>Check box if this schedule is not applicable</i> Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
				Barriers to Implementation (Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits	X	X		NIHIP
Energy Purchasing	X	X		ILLINOIS ENERGY CONSORTIUM
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance	X	X		CLIC
Investment Pools	X	X		PMA
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X		SEDOM
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing	X	X		NATIONAL IPA
Technology Services				
Transportation	X	X		MCHENRY 156
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA:

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: MCHENRY COMMUNITY CONSOLIDATED SCH
 RCDT Number: 44-063-0150-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	571,670		0	571,670	479,700			479,700
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	145,765		0	145,765	200,500			200,500
4. Direction of Business Support Services	2510	211,020	0	0	211,020	222,200			222,200
5. Internal Services	2570	0		0	0				0
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		928,455	0	0	928,455	902,400	0	0	902,400
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									-3%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

	<u>Account #</u>	<u>Description</u>
1. Page 11, Line 109 - Other Local Revenues	10-000-1999	Misc. Revenue
2. Page 11, Line 109 - Other Local Revenues	20-000-1999	E-Rate Proceeds for Comcast SE
3. Page 11, Line 109 - Other Local Revenues	50-000-1999	Payroll Splits
4. Page 12, Line 170 - Other Restricted Revenue from State Sources	10-000-3999	State library grant
5. Page 14, Line 267 - Other Restricted Revenue from Federal Sources	10-000-4998	CARES Act/ESSER Funding
6. Page 16, Line 58 - Other Support Services - School Admin	10-000-2490-100	Payroll
7. Page 16, Line 58 - Other Support Services - School Admin	10-000-2490-200	Benefits
8. Page 16, Line 58 - Other Support Services - School Admin	10-000-2490-300	HR Purchased Services
9. Page 16, Line 58 - Other Support Services - School Admin	10-000-2490-400	Office Supplies
10. Page 16, Line 58 - Other Support Services - School Admin	10-000-2490-600	Membership Dues
11. Page 20, Line 262 - Other Support Services - School Administration	50-000-2490-200	Payroll
12. Audit check : General Long-Term Debt, Cell N23 must = Cell N41		District has funds in Debt Service Fund but retired all of its long-term debt

MCHENRY COMMUNITY CONSOLIDATED SCHOOL DIST. 15
44-063-0150-04

Reference Pages.

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



44-063-0150-04
A.pdf



44-063-0150-04
B.pdf

[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.

ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION

Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

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.

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.

- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
- 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.

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only

(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	54,441,965	5,980,001	4,973,071	530,984	65,926,021
Direct Expenditures	52,858,688	2,475,576	5,038,343		60,372,607
Difference	1,583,277	3,504,425	(65,272)	530,984	5,553,414
Fund Balance - June 30, 2021	40,681,476	11,490,225	7,074,661	5,126,663	64,373,025

Balanced - no deficit reduction plan is required.

FY 2021 Audit Checklist

RCDT: 44-063-0150-04
School District/Joint Agreement Name: MCHENRY COMMUNITY CONSOLIDATED SCHOOL DIST. 15
Auditor Name: KEVIN SMITH
License #: 065-048377 License Expiration Date (below): 12/31/2021
(ISBE Use) Date Received:
(ISBE Use) Revised: Revised Loaded:

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
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.	ERROR!	
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

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.



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

