

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"><b>School District/Joint Agreement Information</b>                  (See instructions on inside of this page.)</p>		<p align="center"><b>Accounting Basis:</b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b>Certified Public Accountant Information</b></p>	
School District/Joint Agreement Number: <b>19-022-1810-04</b>				Name of Auditing Firm: <b>Wipfli LLP</b>	
County Name: <b>DuPage</b>				Name of Audit Manager: <b>Scott Duenser</b>	
Name of School District/Joint Agreement: <b>Community Consolidated School District 181</b>				Address: <b>3957 75th Street</b>	
Address: <b>115 West 55th Street</b>		<p align="center"><b>Filing Status:</b>  <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>		City: <b>Aurora</b>	State: <b>IL</b>
City: <b>Clarendon Hills</b>				Zip Code: <b>60504</b>	
Email Address: <a href="mailto:rengstrom@d181.org">rengstrom@d181.org</a>				Phone Number: <b>630-898-5578</b>	Fax Number: <b>630-225-5128</b>
Zip Code: <b>60514</b>				IL License Number (9 digit): <b>066-004023</b>	Expiration Date: <b>11/30/21</b>
				Email Address: <a href="mailto:scott.duenser@wipfli.com">scott.duenser@wipfli.com</a>	
<p align="center"><b>Annual Financial Report</b>                  Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p align="center"><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p align="center"><b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>  <a href="#">Single Audit and GATA Information</a></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: _____			
District Superintendent/Administrator Name (Type or Print): <b>Dr. Hecotr Garcia</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:hgarcia@d181.org">hgarcia@d181.org</a>		Email Address:		Email Address:	
Telephone: <b>630-861-4900</b>	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: 1/1/91 (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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	40,884		3,199	93,036		\$137,119
<b>Total</b>						\$137,119

- 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:**

**Wipfli LLP**

*Name of Audit Firm (print)*

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

*Signature*

*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)

	<b><u>Tax Year 2020</u></b>	Equalized Assessed Valuation (EAV):	<input type="text" value="2,859,349,806"/>		
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>
Rate(s):	<input type="text" value="0.018674"/>	+ <input type="text" value="0.003112"/>	+ <input type="text" value="0.000481"/>	= <input type="text" value="0.022270"/>	<input type="text" value="0.000000"/>

**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 \***

<b>Receipts/Revenues</b>	<b>Disbursements/ Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
<input type="text" value="70,940,320"/>	<input type="text" value="62,048,762"/>	<input type="text" value="8,891,558"/>	<input type="text" value="35,936,167"/>

\* 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 \*\***

<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>	
<input type="text" value="0"/>	+ <input type="text" value="0"/>	+ <input type="text" value="0"/>	+ <input type="text" value="0"/>	+ <input type="text" value="0"/>	
<b>Other</b>	<b>Total</b>				
<input type="text" value="0"/>	= <input type="text" value="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,	<input type="text" value="197,295,137"/>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	<input type="text" value="72,751,208"/>

**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:** Community Consolidated School District 181  
**District Code:** 19-022-1810-04  
**County Name:** DuPage

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	35,936,167.00	0.510	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	70,472,882.00		<b>Value</b>	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	(467,438.00)			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	62,048,762.00	0.880	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	70,472,882.00		<b>Weight</b>	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	(467,438.00)			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20, 40 & 70	41,286,854.00	239.54	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	172,357.67		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	54,126,062.15		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H38)		72,751,208.00	63.12	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		197,295,136.61		<b>Value</b>	0.30

**Total Profile Score: 3.90 \***

**Estimated 2022 Financial Profile Designation: RECOGNITION**

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



ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups	
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>													
Cash (Accounts 111 through 115) <sup>1</sup>		31,397,608	5,438,662	2,186,446	2,150,582	1,097,027	4,068,981	2,300,002	0	264,153			
Investments	120	0	0	0	0	0	0	0	0	0			
Taxes Receivable	130	28,222,652	4,695,190	1,421,849	725,655	684,994	0	0	0	0			
Interfund Receivables	140	0	0	0	0	0	0	0	0	0			
Intergovernmental Accounts Receivable	150	509,103	0	0	96,235	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			
<b>Total Current Assets</b>		<b>60,129,363</b>	<b>10,133,852</b>	<b>3,608,295</b>	<b>2,972,472</b>	<b>1,782,021</b>	<b>4,068,981</b>	<b>2,300,002</b>	<b>0</b>	<b>264,153</b>	<b>0</b>		
<b>CAPITAL ASSETS (200)</b>													
Works of Art & Historical Treasures	210												0
Land	220												2,246,559
Building & Building Improvements	230												123,382,271
Site Improvements & Infrastructure	240												1,658,839
Capitalized Equipment	250												7,585,031
Construction in Progress	260												0
Amount Available in Debt Service Funds	340												2,261,953
Amount to be Provided for Payment on Long-Term Debt	350												70,489,255
<b>Total Capital Assets</b>													<b>134,872,700</b>
													<b>72,751,208</b>
<b>CURRENT LIABILITIES (400)</b>													
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	109,105	279,859	0	42,713	0	186,918	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	6,498,345	11,871	0	0	88,165	0	0	0	0			
Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0			
Deferred Revenues & Other Current Liabilities	490	27,524,583	4,445,903	1,346,342	687,143	648,948	0	0	0	0			
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0			
<b>Total Current Liabilities</b>		<b>34,132,033</b>	<b>4,737,633</b>	<b>1,346,342</b>	<b>729,856</b>	<b>737,113</b>	<b>186,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>LONG-TERM LIABILITIES (500)</b>													
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												72,751,208
<b>Total Long-Term Liabilities</b>													<b>72,751,208</b>
Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0			
Unreserved Fund Balance	730	25,997,330	5,396,219	2,261,953	2,242,616	1,044,908	3,882,063	2,300,002	0	264,153			
Investment in General Fixed Assets													134,872,700
<b>Total Liabilities and Fund Balance</b>		<b>60,129,363</b>	<b>10,133,852</b>	<b>3,608,295</b>	<b>2,972,472</b>	<b>1,782,021</b>	<b>4,068,981</b>	<b>2,300,002</b>	<b>0</b>	<b>264,153</b>	<b>0</b>		<b>134,872,700</b>
													<b>72,751,208</b>
<b>ASSETS /LIABILITIES for Student Activity Funds</b>													
<b>CURRENT ASSETS (100) for Student Activity Funds</b>													
Student Activity Fund Cash and Investments	126	263,186											
<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>263,186</b>											
<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>													
Total Current Liabilities For Student Activity Funds		0											
Reserved Student Activity Fund Balance For Student Activity Funds	715	263,186											
<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>263,186</b>											
<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>													
<b>Total Current Assets District with Student Activity Funds</b>		<b>60,392,549</b>	<b>10,133,852</b>	<b>3,608,295</b>	<b>2,972,472</b>	<b>1,782,021</b>	<b>4,068,981</b>	<b>2,300,002</b>	<b>0</b>	<b>264,153</b>	<b>0</b>		
<b>Total Capital Assets District with Student Activity Funds</b>													<b>134,872,700</b>
													<b>72,751,208</b>
<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>													
<b>Total Current Liabilities District with Student Activity Funds</b>		<b>34,132,033</b>	<b>4,737,633</b>	<b>1,346,342</b>	<b>729,856</b>	<b>737,113</b>	<b>186,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>													
<b>Total Long-Term Liabilities District with Student Activity Funds</b>													<b>72,751,208</b>
Reserved Fund Balance District with Student Activity Funds	714	263,186	0	0	0	0	0	0	0	0			
Unreserved Fund Balance District with Student Activity Funds	730	25,997,330	5,396,219	2,261,953	2,242,616	1,044,908	3,882,063	2,300,002	0	264,153			
Investment in General Fixed Assets District with Student Activity Funds													134,872,700
<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>60,392,549</b>	<b>10,133,852</b>	<b>3,608,295</b>	<b>2,972,472</b>	<b>1,782,021</b>	<b>4,068,981</b>	<b>2,300,002</b>	<b>0</b>	<b>264,153</b>	<b>0</b>		<b>134,872,700</b>
													<b>72,751,208</b>

Description	(Enter Acct #	(10) (20) (30) (40) (50) (60) (70) (80) (90)									
		Whole Dollars	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>											
<b>LOCAL SOURCES</b>	1000	55,495,284	8,916,219	5,529,007	1,408,762	1,866,206	3,861	4,665	0	533	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
<b>STATE SOURCES</b>	3000	2,412,187	0	0	388,683	0	0	0	0	0	
<b>FEDERAL SOURCES</b>	4000	2,314,520	0	0	0	0	0	0	0	0	
<b>Total Direct Receipts/Revenues</b>		60,221,991	8,916,219	5,529,007	1,797,445	1,866,206	3,861	4,665	0	533	
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	15,859,588									
<b>Total Receipts/Revenues</b>		76,081,579	8,916,219	5,529,007	1,797,445	1,866,206	3,861	4,665	0	533	
<b>DISBURSEMENTS/EXPENDITURES</b>											
<b>Instruction</b>	1000	38,762,419				932,194			0		
<b>Support Services</b>	2000	15,010,900	6,119,443		2,125,966	1,111,135	1,082,007		0	0	
<b>Community Services</b>	3000	30,034	0		0	43			0		
<b>Payments to Other Districts &amp; Governmental Units</b>	4000	0	0	0	0	0	0		0	0	
<b>Debt Service</b>	5000	0	0	16,172,183	0	0			0	0	
<b>Total Direct Disbursements/Expenditures</b>		53,803,353	6,119,443	16,172,183	2,125,966	2,043,372	1,082,007		0	0	
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	15,859,588	0	0	0	0	0		0	0	
<b>Total Disbursements/Expenditures</b>		69,662,941	6,119,443	16,172,183	2,125,966	2,043,372	1,082,007		0	0	
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		6,418,638	2,796,776	(10,643,176)	(328,521)	(177,166)	(1,078,146)	4,665	0	533	
<b>OTHER SOURCES/USES OF FUNDS</b>											
<b>OTHER SOURCES OF FUNDS (7000)</b>											
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
Abolishment of the Working Cash Fund <sup>12</sup>	7110	0									
Abatement of the Working Cash Fund <sup>12</sup>	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 <sup>4</sup>	7160		0								
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0							
<b>SALE OF BONDS (7200)</b>											
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 <sup>6</sup>	7300	0	0	0	0	0	0		0	0	
Transfer to Debt Service to Pay Principal on Capital Leases	7400			456,272							
Transfer to Debt Service to Pay Interest on Capital Leases	7500			213,321							
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			6,600,000							
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
Transfer to Capital Projects Fund	7800					2,132,988					
ISBE Loan Proceeds	7900	0	0	0	0	0	0			0	
Other Sources Not Classified Elsewhere	7990	233,187	0	0	0	0	0	0	0	0	
<b>Total Other Sources of Funds</b>		233,187	0	7,269,593	0	0	2,132,988	0	0	0	
<b>OTHER USES OF FUNDS (8000)</b>											
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0			
Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0	
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0	
Taxes Pledged to Pay Principal on Capital Leases	8410	456,272	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	11,166	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	202,155	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	6,600,000	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								

Description	(Enter Acct #)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Whole Dollars Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	2,132,988							
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
<b>Total Other Uses of Funds</b>		7,269,593	2,132,988	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Funds</b>		(7,036,406)	(2,132,988)	7,269,593	0	0	2,132,988	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(617,768)	663,788	(3,373,583)	(328,521)	(177,166)	1,054,842	4,665	0	533
<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		26,615,098	4,732,431	5,635,536	2,571,137	1,222,074	2,827,221	2,295,337	0	263,620
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		25,997,330	5,396,219	2,261,953	2,242,616	1,044,908	3,882,063	2,300,002	0	264,153
<b>Student Activity Fund Balance - July 1, 2020</b>			258,568							
<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
Total Student Activity Direct Receipts/Revenues	1799	68,909								
<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
Total Student Activity Disbursements/Expenditures	1999	64,291								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>			4,618							
Student Activity Fund Balance - June 30, 2021			263,186							
<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
<b>LOCAL SOURCES</b>	1000	55,564,193	8,916,219	5,529,007	1,408,762	1,866,206	3,861	4,665	0	533
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
<b>STATE SOURCES</b>	3000	2,412,187	0	0	388,683	0	0	0	0	0
<b>FEDERAL SOURCES</b>	4000	2,314,520	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		60,290,900	8,916,219	5,529,007	1,797,445	1,866,206	3,861	4,665	0	533
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	15,859,588	0	0	0	0	0		0	0
<b>Total Receipts/Revenues</b>		76,150,488	8,916,219	5,529,007	1,797,445	1,866,206	3,861	4,665	0	533
<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
Instruction	1000	38,826,710				932,194				
Support Services	2000	15,010,900	6,119,443		2,125,966	1,111,135	1,082,007		0	0
Community Services	3000	30,034	0		0	43				
Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
Debt Service	5000	0	0	16,172,183	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		53,867,644	6,119,443	16,172,183	2,125,966	2,043,372	1,082,007		0	0
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	15,859,588	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		69,727,232	6,119,443	16,172,183	2,125,966	2,043,372	1,082,007		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		6,423,256	2,796,776	(10,643,176)	(328,521)	(177,166)	(1,078,146)	4,665	0	533
<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
Total Other Sources of Funds		233,187	0	7,269,593	0	0	2,132,988	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
Total Other Uses of Funds		7,269,593	2,132,988	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Funds</b>		(7,036,406)	(2,132,988)	7,269,593	0	0	2,132,988	0	0	0
<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2021</b>		26,260,516	5,396,219	2,261,953	2,242,616	1,044,908	3,882,063	2,300,002	0	264,153

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
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies (1110-1120) <sup>7</sup>		53,294,057	8,843,380	5,516,635	1,363,774	827,312	0	0	0	0
Leasing Purposes Levy <sup>8</sup>	1130	0	0							
Special Education Purposes Levy	1140	0	0		0	0	0			
FICA/Medicare Only Purposes Levies	1150					827,312				
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
<b>Total Ad Valorem Taxes Levied By District</b>		<b>53,294,057</b>	<b>8,843,380</b>	<b>5,516,635</b>	<b>1,363,774</b>	<b>1,654,624</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
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 <sup>9</sup>	1230	488,729	0	0	0	208,647	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
<b>Total Payments in Lieu of Taxes</b>		<b>488,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular - Tuition from Pupils or Parents (In State)	1311	0								
Regular - Tuition from Other Districts (In State)	1312	134,557								
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	202,921								
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	0								
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								
<b>Total Tuition</b>		<b>337,478</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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					
<b>Total Transportation Fees</b>					<b>0</b>					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	66,680	10,462	12,372	5,704	2,935	3,861	4,665	0	533
Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
<b>Total Earnings on Investments</b>		<b>66,680</b>	<b>10,462</b>	<b>12,372</b>	<b>5,704</b>	<b>2,935</b>	<b>3,861</b>	<b>4,665</b>	<b>0</b>	<b>533</b>
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	0								
Sales to Pupils - Breakfast	1612	0								
Sales to Pupils - A la Carte	1613	0								
Sales to Pupils - Other (Describe & Itemize)	1614	937								
Sales to Adults	1620	0								
Other Food Service (Describe & Itemize)	1690	0								
<b>Total Food Service</b>		<b>937</b>								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	0	0							
Admissions - Other (Describe & Itemize)	1719	0	0							
Fees	1720	219,247	0							
Book Store Sales	1730	0	0							
Other District/School Activity Revenue (Describe & Itemize)	1790	0	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
Student Activity Funds Revenues	1799	68,909								
<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>219,247</b>	<b>0</b>							
<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>288,156</b>								
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Rentals - Regular Textbooks	1811	644,928								
Rentals - Summer School Textbooks	1812	85,634								
Rentals - Adult/Continuing Education Textbooks	1813	0								
Rentals - Other (Describe & Itemize)	1819	(79)								
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								
<b>Total Textbook Income</b>		<b>730,483</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910	0	300							
Contributions and Donations from Private Sources	1920	62,781	0	0	0	0	0	0	0	0
Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
Refund of Prior Years' Expenditures	1950	12,456	7,688	0	0	0	0	0	0	0
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
Other Local Fees (Describe & Itemize)	1993	(37,556)	0	0	39,284	0	0	0	0	0
Other Local Revenues (Describe & Itemize)	1999	319,992	54,389	0	0	0	0	0	0	0
<b>Total Other Revenue from Local Sources</b>		<b>357,673</b>	<b>62,377</b>	<b>0</b>	<b>39,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>55,495,284</b>	<b>8,916,219</b>	<b>5,529,007</b>	<b>1,408,762</b>	<b>1,866,206</b>	<b>3,861</b>	<b>4,665</b>	<b>0</b>	<b>533</b>
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>55,564,193</b>								
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)</b>	<b>ONE</b>									
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				
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	2,249,699	0	0	0	0	0	0	0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
General State Aid - Fast Growth District Grant	3030	0	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	0
<b>Total Unrestricted Grants-In-Aid</b>		<b>2,249,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	157,071			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	0			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					
<b>Total Special Education</b>		<b>157,071</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
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					
<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>		<b>0</b>					
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305	0			0					
Bilingual Education Downstate - Transitional Bilingual Education	3310	0			0					
<b>Total Bilingual Ed</b>		<b>0</b>			<b>0</b>					
State Free Lunch & Breakfast	3360	0			0					
School Breakfast Initiative	3365	0	0		0					
Driver Education	3370	0	0		0					
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500	0	0		12,787					
Transportation - Special Education	3510	0	0		375,896					
Transportation - Other (Describe & Itemize)	3599	0	0		0					
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>388,683</b>	<b>0</b>				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		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
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
Technology - Technology for Success	3780	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	5,417	0	0	0	0	0	0	0	0
<b>Total Restricted Grants-In-Aid</b>		<b>162,488</b>	<b>0</b>	<b>0</b>	<b>388,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>2,412,187</b>	<b>0</b>	<b>0</b>	<b>388,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
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
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0				
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
Title V - District Projects	4105	0								
Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
Title V - Other (Describe & Itemize)	4199	0	0		0	0				
<b>Total Title V</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200	0				0				
National School Lunch Program	4210	0				0				
Special Milk Program	4215	0				0				
School Breakfast Program	4220	0				0				
Summer Food Service Program	4225	722,108				0				
Child and Adult Care Food Program	4226	0				0				
Fresh Fruits & Vegetables	4240	0								
Food Service - Other (Describe & Itemize)	4299	0				0				
<b>Total Food Service</b>		<b>722,108</b>				<b>0</b>				
<b>TITLE I</b>										
Title I - Low Income	4300	141,018	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				
<b>Total Title I</b>		<b>141,018</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>										
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				
<b>Total Title IV</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Fed - Spec Education - Preschool Flow-Through	4600	34,887	0		0	0				
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
Fed - Spec Education - IDEA - Flow Through	4620	855,730	0		0	0				
Fed - Spec Education - IDEA - Room & Board	4625	0	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				
<b>Total Federal - Special Education</b>		<b>890,617</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>CTE - PERKINS</b>										
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
CTE - Other (Describe & Itemize)	4799	0	0			0				
<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>				
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				
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 II D - Technology-Formula	4860	0	0	0	0	0	0		0	0
ARRA - Title II D - Technology-Competitive	4861	0	0	0	0	0	0		0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
ARRA - Child Nutrition Equipment Assistance	4863	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

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
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
<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
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 (LIPLEP)	4909	13,982			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	30,142	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	51,596	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	49,203	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	415,854	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>2,314,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>2,314,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>60,221,991</b>	<b>8,916,219</b>	<b>5,529,007</b>	<b>1,797,445</b>	<b>1,866,206</b>	<b>3,861</b>	<b>4,665</b>	<b>0</b>	<b>533</b>
<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>60,290,900</b>	<b>8,916,219</b>	<b>5,529,007</b>	<b>1,797,445</b>	<b>1,866,206</b>	<b>3,861</b>	<b>4,665</b>	<b>0</b>	<b>533</b>

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	24,214,633	3,350,764	458,107	1,127,665	592,755	484	86,135	173,218	30,003,761	31,671,794
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	5,130,499	1,104,167	89,796	66,831	2,436	2,563	2,697	0	6,398,989	6,330,270
Special Education Programs Pre-K	1225	484,532	78,931	0	24,060	0	0	0	0	587,523	596,195
Remedial and Supplemental Programs K-12	1250	65,595	17,169	0	195	0	0	0	0	82,959	154,888
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	23,147	423	0	11,152	0	0	0	0	34,722	259,249
Summer School Programs	1600	145,411	4,910	0	20,345	0	0	0	0	170,666	174,458
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	569,449	51,217	8,972	7,852	0	0	0	0	637,490	655,643
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912						846,309			846,309	600,000
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 Progs - Private Tuition	1922						0			0	0
Student Activity Fund Expenditures	1999						64,291			64,291	0
<b>Total Instruction <sup>1A</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>30,633,266</b>	<b>4,607,581</b>	<b>556,875</b>	<b>1,258,100</b>	<b>595,191</b>	<b>849,356</b>	<b>88,832</b>	<b>173,218</b>	<b>38,762,419</b>	<b>40,442,497</b>
<b>Total Instruction <sup>1B</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>30,633,266</b>	<b>4,607,581</b>	<b>556,875</b>	<b>1,258,100</b>	<b>595,191</b>	<b>913,647</b>	<b>88,832</b>	<b>173,218</b>	<b>38,826,710</b>	<b>40,442,497</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	1,439,584	183,536	30,188	0	0	0	0	0	1,653,308	1,618,043
Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
Health Services	2130	1,235,584	240,084	49,745	16,000	0	0	0	0	1,541,413	1,596,029
Psychological Services	2140	490,967	85,325	0	6,271	0	0	0	0	582,563	577,698
Speech Pathology & Audiology Services	2150	1,517,171	163,372	0	12,123	0	0	0	0	1,692,666	1,696,817
Other Support Services - Pupils (Describe & Itemize)	2190	7,083	0	(3,318)	0	0	0	0	0	3,765	14,809
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,690,389</b>	<b>672,317</b>	<b>76,615</b>	<b>34,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,473,715</b>	<b>5,503,396</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	1,279,780	126,590	291,412	160,737	0	1,886	0	0	1,860,405	1,955,193
Educational Media Services	2220	1,458,613	278,376	445,209	305,317	35,859	0	331,788	0	2,855,162	2,464,070
Assessment & Testing	2230	0	0	25,776	65,130	0	0	0	0	90,906	103,000
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,738,393</b>	<b>404,966</b>	<b>762,397</b>	<b>531,184</b>	<b>35,859</b>	<b>1,886</b>	<b>331,788</b>	<b>0</b>	<b>4,806,473</b>	<b>4,522,263</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310	320,057	107,920	386,190	9,575	2,815	28,024	0	0	854,581	1,034,863
Executive Administration Services	2320	332,664	84,603	5,280	1,960	0	3,361	0	0	427,868	432,447
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	1,436
Tort Immunity Services	2361,										
	2365	0	55,500	0	0	0	0	0	0	55,500	0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>652,721</b>	<b>248,023</b>	<b>391,470</b>	<b>11,535</b>	<b>2,815</b>	<b>31,385</b>	<b>0</b>	<b>0</b>	<b>1,337,949</b>	<b>1,468,746</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410	1,275,906	364,746	5,796	0	0	336	0	0	1,646,784	1,654,195
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,275,906</b>	<b>364,746</b>	<b>5,796</b>	<b>0</b>	<b>0</b>	<b>336</b>	<b>0</b>	<b>0</b>	<b>1,646,784</b>	<b>1,654,195</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	171,000	40,287	225	0	0	0	0	0	211,512	193,589
Fiscal Services	2520	303,020	29,863	160,119	12,260	0	4,402	3,150	0	512,814	568,895
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	82,940	384	783,257	0	0	0	0	0	866,581	255,217
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>556,960</b>	<b>70,534</b>	<b>943,601</b>	<b>12,260</b>	<b>0</b>	<b>4,402</b>	<b>3,150</b>	<b>0</b>	<b>1,590,907</b>	<b>1,017,701</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
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	74,116	22,358	58,362	41	0	195	0	0	155,072	141,435
Staff Services	2640	0	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>74,116</b>	<b>22,358</b>	<b>58,362</b>	<b>41</b>	<b>0</b>	<b>195</b>	<b>0</b>	<b>0</b>	<b>155,072</b>	<b>141,435</b>



Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>9,988,485</b>	<b>1,782,944</b>	<b>2,238,241</b>	<b>589,414</b>	<b>38,674</b>	<b>38,204</b>	<b>334,938</b>	<b>0</b>	<b>15,010,900</b>	<b>14,307,736</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>3,046</b>	<b>368</b>	<b>20,838</b>	<b>5,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,034</b>	<b>95,892</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Tuition	4210			0			0			0	0
Payments for Special Education Programs - Tuition	4220			0			0			0	0
Payments for Adult/Continuing Education Programs - Tuition	4230			0			0			0	0
Payments for CTE Programs - Tuition	4240			0			0			0	0
Payments for Community College Programs - Tuition	4270			0			0			0	0
Payments for Other Programs - Tuition	4280			0			0			0	0
Other Payments to In-State Govt Units	4290			0			0			0	0
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Transfers	4310			0			0			0	0
Payments for Special Education Programs - Transfers	4320			0			0			0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330			0			0			0	0
Payments for CTE Programs - Transfers	4340			0			0			0	0
Payments for Community College Program - Transfers	4370			0			0			0	0
Payments for Other Programs - Transfers	4380			0			0			0	0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
Debt Services - Interest on Long-Term Debt	5200						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		<b>40,624,797</b>	<b>6,390,893</b>	<b>2,815,954</b>	<b>1,853,296</b>	<b>633,865</b>	<b>887,560</b>	<b>423,770</b>	<b>173,218</b>	<b>53,803,353</b>	<b>54,846,125</b>
<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		<b>40,624,797</b>	<b>6,390,893</b>	<b>2,815,954</b>	<b>1,853,296</b>	<b>633,865</b>	<b>951,851</b>	<b>423,770</b>	<b>173,218</b>	<b>53,867,644</b>	<b>54,846,125</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										<b>6,418,638</b>	
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										<b>6,423,256</b>	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
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	0
Operation & Maintenance of Plant Services	2540	2,368,385	438,595	1,538,660	1,667,591	97,168	0	9,044	0	6,119,443	5,799,708
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,368,385</b>	<b>438,595</b>	<b>1,538,660</b>	<b>1,667,591</b>	<b>97,168</b>	<b>0</b>	<b>9,044</b>	<b>0</b>	<b>6,119,443</b>	<b>5,799,708</b>
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>2,368,385</b>	<b>438,595</b>	<b>1,538,660</b>	<b>1,667,591</b>	<b>97,168</b>	<b>0</b>	<b>9,044</b>	<b>0</b>	<b>6,119,443</b>	<b>5,799,708</b>
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										

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
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>											
	5200						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>											
	6000										0
<b>Total Direct Disbursements/Expenditures</b>		<b>2,368,385</b>	<b>438,595</b>	<b>1,538,660</b>	<b>1,667,591</b>	<b>97,168</b>	<b>0</b>	<b>9,044</b>	<b>0</b>	<b>6,119,443</b>	<b>5,799,708</b>
<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										<b>2,796,776</b>	
<b>30 - DEBT SERVICES (DS)</b>											
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>											
	4000										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (In-State)</b>											
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
<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (DS)</b>											
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
	5200						2,901,510			2,901,510	2,765,364
<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>											
							13,261,272			13,261,272	6,205,000
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>											
	5400			9,401			0			9,401	0
<b>Total Debt Services</b>	<b>5000</b>			<b>9,401</b>			<b>16,162,782</b>			<b>16,172,183</b>	<b>8,970,364</b>
<b>PROVISION FOR CONTINGENCIES (DS)</b>											
	6000										0
<b>Total Disbursements/ Expenditures</b>				<b>9,401</b>			<b>16,162,782</b>			<b>16,172,183</b>	<b>8,970,364</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(10,643,176)</b>	
<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	294,652	0	0	0	0	0	294,652	190,000
<b>SUPPORT SERVICES - BUSINESS</b>											
Pupil Transportation Services	2550	0	0	1,829,354	0	0	0	0	0	1,829,354	1,674,824
Other Support Services (Describe & Itemize)	2900	0	0	1,960	0	0	0	0	0	1,960	300
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>2,125,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,125,966</b>	<b>1,865,124</b>
<b>COMMUNITY SERVICES (TR)</b>											
	3000	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>											
	4400			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (TR)</b>											
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
	5200						0			0	0
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>											
	5300						0			0	0
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>											
	5400						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (TR)</b>											
	6000										0
<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>2,125,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,125,966</b>	<b>1,865,124</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(328,521)</b>	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
Regular Programs	1100		499,853							499,853	340,407
Pre-K Programs	1125		0							0	174,991
Special Education Programs (Functions 1200-1220)	1200		366,377							366,377	330,621
Special Education Programs - Pre-K	1225		41,461							41,461	21,763
Remedial and Supplemental Programs - K-12	1250		11,477							11,477	3,676
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		719							719	5,027
Summer School Programs	1600		4,201							4,201	5,275
Gifted Programs	1650		0							0	0
Driver's Education Programs	1700		0							0	0
Bilingual Programs	1800		8,106							8,106	7,629
Truants' Alternative & Optional Programs	1900		0							0	0
<b>Total Instruction</b>	<b>1000</b>		<b>932,194</b>							<b>932,194</b>	<b>889,389</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110		19,616							19,616	19,177
Guidance Services	2120		0							0	0
Health Services	2130		208,573							208,573	199,059
Psychological Services	2140		7,589							7,589	5,325
Speech Pathology & Audiology Services	2150		21,061							21,061	20,686
Other Support Services - Pupils (Describe & Itemize)	2190		1,467							1,467	2,939
<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>258,306</b>							<b>258,306</b>	<b>247,186</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210		50,929							50,929	23,439
Educational Media Services	2220		147,755							147,755	156,320
Assessment & Testing	2230		0							0	65
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>198,684</b>							<b>198,684</b>	<b>179,824</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310		36,128							36,128	31,585
Executive Administration Services	2320		26,623							26,623	29,027
Special Area Administration Services	2330		0							0	0
Claims Paid from Self Insurance Fund	2361		0							0	0
Risk Management and Claims Services Payments	2365		0							0	0
<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>62,751</b>							<b>62,751</b>	<b>60,612</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410		18,225							18,225	17,813
Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>18,225</b>							<b>18,225</b>	<b>17,813</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510		2,377							2,377	56,527
Fiscal Services	2520		67,033							67,033	72,584
Facilities Acquisition & Construction Services	2530		0							0	0
Operation & Maintenance of Plant Services	2540		475,145							475,145	442,634
Pupil Transportation Services	2550		0							0	0
Food Services	2560		9,599							9,599	22,429
Internal Services	2570		0							0	0
<b>Total Support Services - Business</b>	<b>2500</b>		<b>554,154</b>							<b>554,154</b>	<b>594,174</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610		0							0	0
Planning, Research, Development, & Evaluation Services	2620		0							0	0
Information Services	2630		19,015							19,015	18,671
Staff Services	2640		0							0	0
Data Processing Services	2660		0							0	0
<b>Total Support Services - Central</b>	<b>2600</b>		<b>19,015</b>							<b>19,015</b>	<b>18,671</b>
Other Support Services (Describe & Itemize)	2900		0							0	697
<b>Total Support Services</b>	<b>2000</b>		<b>1,111,135</b>							<b>1,111,135</b>	<b>1,118,977</b>
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		43							43	688
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
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
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES (MR/SS)</b>											
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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



Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Special Area Administration Services	2330	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
Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - School Administration</b>	<b>2400</b>										
Office of the Principal Services	2410	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
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Business</b>	<b>2500</b>										
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Fiscal Services	2520	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
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	0	0	0	0	0	0	0	0	0	0
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Central</b>	<b>2600</b>										
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	0	0	0	0	0	0	0
Staff Services	2640	0	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>										
Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
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
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
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 (Describe & Itemize)	4390			0			0			0	0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400						0			0	0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
Other Interest or Short-Term Debt	5150						0			0	0
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition & Construction Services	2530	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
<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
Payments to Regular Programs	4110						0			0	0
Payments to Special Education Programs	4120						0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>



**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	52,190,266	26,320,177	25,870,089	54,542,829	28,222,652
Operations & Maintenance	8,659,279	4,380,584	4,278,695	9,075,774	4,695,190
Debt Services **	5,504,778	1,326,844	4,177,934	2,748,693	1,421,849
Transportation	1,335,294	676,757	658,537	1,402,412	725,655
Municipal Retirement	816,910	316,709	500,201	659,206	342,497
Capital Improvements	0		0		0
Working Cash	0		0		0
Tort Immunity	0		0		0
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	0		0		0
Area Vocational Construction	0		0		0
Social Security/Medicare Only	816,910	316,709	500,201	659,206	342,497
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>69,323,437</b>	<b>33,337,780</b>	<b>35,985,657</b>	<b>69,088,120</b>	<b>35,750,340</b>

\* 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 July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding June 30, 2021	Ending June 30, 2021
<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPVRT)</b>						
<b>Total CPVRT Notes</b>						0
<b>TAX ANTICIPATION WARRANTS (TAW)</b>						
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
<b>Total TAWs</b>		0	0	0		0
<b>TAX ANTICIPATION NOTES (TAN)</b>						
Educational Fund						0
Operations & Maintenance Fund						0
Fire Prevention & Safety Fund						0
Other - (Describe & Itemize)						0
<b>Total TANs</b>		0	0	0		0
<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>						
<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>						0
<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>						
<b>Total (All Funds)</b>						0
<b>OTHER SHORT-TERM BORROWING</b>						
<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>						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 July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
General Obligation Bonds	12/21/11	13,095,000	3	2,865,000				2,865,000	0	0
General Obligation Bonds	12/03/12	9,395,000	3	6,930,000				3,835,000	3,095,000	2,993,892
General Obligation Bonds	02/07/13	9,645,000	3	3,490,000				2,025,000	1,465,000	1,417,141
General Obligation Bonds	02/04/14	9,090,000	3	4,630,000					4,630,000	4,478,746
General Obligation Bonds	02/25/14	9,385,000	3	5,845,000				955,000	4,890,000	4,730,252
General Obligation Bonds	06/13/16	5,965,000	3	2,810,000				2,810,000	0	0
General Obligation Bonds	07/17/17	41,370,000	6	41,370,000					41,370,000	40,018,512
General Obligation Bonds	06/29/18	9,595,000	6	9,595,000					9,595,000	9,281,548
General Obligation Bonds	06/28/18	4,195,000	3	4,195,000					4,195,000	4,057,956
Debt Certificates	10/05/19	3,020,000	7	3,020,000				315,000	2,705,000	2,705,000
Capital Lease	02/27/17	321,979	8	85,222				85,222	0	0
Capital Lease	06/03/19	788,816	8	589,369				194,524	394,845	394,845
Capital Lease	06/03/19	69,080	8	45,878				22,826	23,052	23,052
Capital Lease	06/03/19	136,614	8	90,731				45,142	45,589	45,589
Capital Lease	05/01/20	328,614	8	218,093				108,558	109,535	109,535
Capital Lease	04/30/21	233,187	8			233,187			233,187	233,187
									0	0
									0	0
		116,633,290		85,779,293		233,187	0	13,261,272	72,751,208	70,489,255

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

- |                            |   |                            |
|----------------------------|---|----------------------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other Debt Certificates |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                  | 8. Other Capital Lease     |
| 3. Refunding Bonds         | 6. Building Bonds                                       | 9. Other                   |



**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**

Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2020</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	0				
<b>DEBT SERVICE</b>						
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					
<b>Total Debt Services</b>					0	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserved Cash Balance</b>	714					
<b>Unreserved Cash Balance</b>	730	0	0	0	0	0

**SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>**

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:	0
Total Reserve Remaining:	0

*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	0
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
<b>Total</b>	<b>0</b>

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:

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

Please read schedule instructions before completing.

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, EI)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	331,006									331,006
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Act 4998 - not accounted for above (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		<b>331,006</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>331,006</b>
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, EI)	4998	84,848									84,848
CARES Act - Nutrition Funding (Insert FY21 recognized revenue from link below)	link in cell A22										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 Act 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
<b>Total Revenue Section B</b>		<b>84,848</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>84,848</b>
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
Total Other Federal Revenue (Section A plus Section B)	4998	415,854	0		0	0	0			0	415,854
Total Other Federal Revenue from Revenue Tab	4998	415,854	0		0	0	0			0	415,854
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

## Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:											
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		
<b>FUNCTION</b>											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures										543	
SUPPORT SERVICES Total Expenditures										1,188	83,117
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	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										2540	83,117
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	543
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)										Total Technology	543
<b>Expenditure Section B:</b>											
CARES ACT -Nutrition Funding 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		
<b>FUNCTION</b>											
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

<b>Expenditure Section C:</b>									
<b>ESSER II EXPENDITURES</b>									
DISBURSEMENTS									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
<b>FUNCTION</b>									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000								184,824
SUPPORT SERVICES Total Expenditures	2000								146,182

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								146,182
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

<b>Expenditure Section D:</b>									
<b>GEER I EXPENDITURES</b>									
DISBURSEMENTS									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
<b>FUNCTION</b>									
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

<b>Expenditure Section E:</b>									
<b>Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES</b>									
DISBURSEMENTS									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
<b>FUNCTION</b>									
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

<b>Expenditure Section F:</b>									
<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>									
DISBURSEMENTS									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
<b>FUNCTION</b>									
INSTRUCTION	1000	0	0	543	184,824	0	0	0	185,367
SUPPORT SERVICES	2000	0	0	1,188	229,299	0	0	0	230,487
<b>TOTAL EXPENDITURES</b>									415,854

<b>Expenditure Section G:</b>									
<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>									
DISBURSEMENTS									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
<b>FUNCTION</b>									
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		543	0	0		0		543

**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
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	2,246,559			2,246,559						2,246,559
Depreciable Land	222				0	50				0	0
<b>Buildings</b>	<b>230</b>										
Permanent Buildings	231	121,952,262	1,430,009		123,382,271	50	31,690,265	3,941,433		35,631,698	87,750,573
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	1,658,839			1,658,839	20	1,239,374	55,180		1,294,554	364,285
<b>Capitalized Equipment</b>	<b>250</b>										
10 Yr Schedule	251	6,020,752	1,564,279		7,585,031	10	5,053,490	811,885		5,865,375	1,719,656
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
<b>Construction in Progress</b>	<b>260</b>	203,354		203,354	0	-					0
<b>Total Capital Assets</b>	<b>200</b>	<b>132,081,766</b>	<b>2,994,288</b>	<b>203,354</b>	<b>134,872,700</b>		<b>37,983,129</b>	<b>4,808,498</b>	<b>0</b>	<b>42,791,627</b>	<b>92,081,073</b>
<b>Non-Capitalized Equipment</b>	<b>700</b>				432,814	10		43,281			
<b>Allowable Depreciation</b>								4,851,779			

**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			
<b>EXPENDITURES:</b>			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 53,803,353
OBM	Expenditures 16-24, L155	Total Expenditures	6,119,443
DS	Expenditures 16-24, L178	Total Expenditures	16,172,183
TR	Expenditures 16-24, L214	Total Expenditures	2,125,966
MR/SS	Expenditures 16-24, L299	Total Expenditures	2,043,372
TORT	Expenditures 16-24, L429	Total Expenditures	0
<b>Total Expenditures</b>			<b>\$ 80,264,317</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
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
OBM-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
OBM-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
OBM-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
OBM-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
OBM	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+H)	1125 Pre-K Programs	0
ED	Expenditures 16-24, L9, Col K - (G+H)	1225 Special Education Programs Pre-K	587,523
ED	Expenditures 16-24, L11, Col K - (G+H)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+H)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+H)	1600 Summer School Programs	170,666
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	846,309
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+H)	3000 Community Services	30,034
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	0
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	633,865
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	423,770
OBM	Expenditures 16-24, L134, Col K - (G+H)	3000 Community Services	0
OBM	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
OBM	Expenditures 16-24, L155, Col G	- Capital Outlay	97,168
OBM	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	9,044
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	13,261,272
TR	Expenditures 16-24, L189, Col K - (G+H)	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	0
TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	41,461
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	4,201
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services	43
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L325, Col K - (G+H)	1125 Pre-K Programs	0
Tort	Expenditures 16-24, L327, Col K - (G+H)	1225 Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L329, Col K - (G+H)	1275 Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L330, Col K - (G+H)	1300 Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L333, Col K - (G+H)	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 Progs - Private Tuition	0
Tort	Expenditures 16-24, L394, Col K - (G+H)	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
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>			<b>\$ 16,105,356</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>64,158,961</b>

**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
		9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	2,663.10
		Estimated OEPP (Line 97 divided by Line 98) \$	<b>24,091.83</b>
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 10-15, 142, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, 144, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, 145, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, 146, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, 151, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, 153, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, 154, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, 155, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, 157, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, 158, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, 175, Col C	1600 Total Food Service	937
ED-O&M	Revenues 10-15, 183, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	219,247
ED	Revenues 10-15, 186, Col C	1811 Rentals - Regular Textbooks	644,928
ED	Revenues 10-15, 189, Col C	1819 Rentals - Other (Describe & Itemize)	(79)
ED	Revenues 10-15, 190, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 10-15, 193, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, 194, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, 197, Col C,D	1910 Rentals	300
ED-O&M-TR	Revenues 10-15, 1100, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-OS-TR-MR/SS	Revenues 10-15, 1106, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 10-15, 1108, Col C	1993 Other Local Fees (Describe & Itemize)	(37,556)
ED-O&M-TR	Revenues 10-15, 1134, Col C,D,F	3100 Total Special Education	157,071
ED-O&M-MR/SS	Revenues 10-15, 1143, Col C,D,G	3200 Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, 1147, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 10-15, 1148, Col C	3360 State Free Lunch & Breakfast	0
ED-O&M-MR/SS	Revenues 10-15, 1149, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 10-15, 1150, Col C,D	3370 Driver Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1157, Col C,D,F,G	3500 Total Transportation	388,683
ED	Revenues 10-15, 1158, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1159, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, 1160, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-OS-TR-MR/SS	Revenues 10-15, 1164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1165, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 10-15, 1166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 10-15, 1169, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-OS-TR-MR/SS-Tort	Revenues 10-15, 1170, Col C-G,J	3999 Other Restricted Revenue from State Sources	5,417
ED	Revenues 10-15, 1179, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1183, 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, 1190, Col C,D,F,G	Total Title V	0
ED-MR/SS	Revenues 10-15, 1200, Col C,G	4200 Total Food Service	722,108
ED-O&M-TR-MR/SS	Revenues 10-15, 1206, Col C,D,F,G	4300 Total Title I	141,018
ED-O&M-TR-MR/SS	Revenues 10-15, 1211, Col C,D,F,G	4400 Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	855,730
ED-O&M-TR-MR/SS	Revenues 10-15, 1216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, 1223, Col C,D,G	4700 Total CTE - Perkins	0
ED-O&M-OS-TR-MR/SS-Tort	Revenue Adjustments (226 thru 1253)	4800 Total ARRA Program Adjustments	0
ED	Revenues 10-15, 1255, Col C	4901 Race to the Top	0
ED-O&M-OS-TR-MR/SS-Tort	Revenues 10-15, 1256, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, 1257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, 1258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	13,982
ED-O&M-TR-MR/SS	Revenues 10-15, 1259, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1261, Col C,D,F,G	4932 Title II - Teacher Quality	30,142
ED-O&M-TR-MR/SS	Revenues 10-15, 1262, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1263, Col C,D,F,G	4981 State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, 1265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	51,596
ED-O&M-TR-MR/SS	Revenues 10-15, 1266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	49,203
ED-O&M-TR-MR/SS	Revenues 10-15, 1267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	415,854
Federal Stimulus Revenue	CARES CRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	(331,006)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	1,374,322
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	8,985
		Total Deductions for PCTC Computation Line 104 through Line 193	4,710,882
		Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	59,448,079
		Total Depreciation Allowance (from page 32, Line 18, Col I)	4,851,779
		Total Allowance for PCTC Computation (Line 196 plus Line 197)	64,299,858
		9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	2,663.10
		Total Estimated PCTC (Line 198 divided by Line 199) * \$	<b>24,144.74</b>

\*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 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](#)







## 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>	548,280
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	
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	
<b>Instruction</b>	1000	39,010,590	39,010,590		
<b>Support Services:</b>					
Pupil	2100	6,026,673	6,026,673		
Instructional Staff	2200	4,637,510	4,637,510		
General Admin.	2300	1,397,885	1,397,885		
School Admin	2400	1,665,009	1,665,009		
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	213,889	213,889	0	
Fiscal Services	2520	576,697	576,697	0	
Oper. & Maint. Plant Services	2540		6,488,376	0	
Pupil Transportation	2550		1,829,354	1,829,354	
Food Services	2560		327,900	327,900	
Internal Services	2570	0	0	0	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0	0	
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	
Information Services	2630		174,087	174,087	
Staff Services	2640	0	0	0	
Data Processing Services	2660	0	0	0	
<b>Other:</b>	2900		1,960	1,960	
<b>Community Services</b>	3000		30,077	30,077	
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>			(4,491,926)	(4,491,926)	
<b>Total</b>		790,586	57,097,495	7,278,962	
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	

Total Indirect Costs:	790,586	Total Indirect Costs:	7,278,962
Total Direct Costs:	57,097,495	Total Direct Costs:	50,609,119
<b>= 1.38%</b>		<b>= 14.38%</b>	

**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.

Community Consolidated School  
19-022-1810-04

<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →				
<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits	X	X		Plan Connect (Retirement Plan Administrator)
Energy Purchasing	X	X		Illinois Energy Consortium
Food Services	X	X		Quest Food Management Services
Grant Writing	X	X		Two individuals
Grounds Maintenance Services	X	X		Twin Oaks Landscaping, Green-Up Landscaping
Insurance	X	X		Alliant Mesirow Insurance Services/Blue Cross Blue Shield (Third Party Admin)
Investment Pools	X	X		PMA/ISDLAF/PFM
Legal Services	X	X		Robbins Schwartz
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X		CASE (Hearing Testing Only)
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation	X	X		First Student
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: Community Consolidated School District 181  
 RCDT Number: 19-022-1810-04

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	427,868		0	427,868	436,169			436,169
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	211,512	0	0	211,512	220,921			220,921
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
<b>8. Totals</b>		639,380	0	0	639,380	657,090	0	0	657,090
<b>9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)</b>									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.

1. Audit Check, Item 8.1: The long term debt issued shown on Page 24 includes the issuance of capital leases totaling \$233,187 in Cell F49. The capital leases are considered other sources not classified elsewhere, resulting in an irreconcilable difference per the AUDITCHECK tab.
- 2.
- 3.
- 4.

Community Consolidated School District 181  
19-022-1810-04

## Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

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

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

**DEFICIT 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	60,221,991	8,916,219	1,797,445	4,665	70,940,320
Direct Expenditures	53,803,353	6,119,443	2,125,966		62,048,762
Difference	6,418,638	2,796,776	<b>(328,521)</b>	4,665	<b>8,891,558</b>
Fund Balance - June 30, 2021	25,997,330	5,396,219	2,242,616	2,300,002	<b>35,936,167</b>

**Balanced - no deficit reduction plan is required.**

# FY 2021 Audit Checklist

RCDT: 19-022-1810-04	
School District/Joint Agreement Name: Community Consolidated School District 181	
Auditor Name: Scott Duenser	
License #: 066-004023	License Expiration Date (below): 11/30/21
(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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. Cover Page: Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK

Description:	Error Message
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
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
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 33-35: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 36: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	OK
<b>16. Page 38: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	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](http://www.isbe.net/gata) or via direct link:

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

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

GATA REQUIREMENTS

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

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

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

**What is the Consolidated Year End Financial Report?**

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

**How do I complete the CYEFR?**

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

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

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

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

