

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

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b>		<b>Certified Public Accountant Information</b>			
School District/Joint Agreement Number: <b>06-016-2090-17</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Miller, Cooper &amp; Co., Ltd.</b>			
County Name: <b>Cook</b>		<b>Filing Status:</b> <u>Submit electronic AFR directly to ISBE</u>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>		Name of Audit Manager: <b>Betsy Allen</b>			
Name of School District/Joint Agreement: <b>Proviso Township High School District 209</b>				Address: <b>1751 Lake Cook Road</b>			
Address: <b>8601 West Roosevelt Road</b>				City: <b>Deerfield</b>	State: <b>IL</b>	Zip Code: <b>60015</b>	
City: <b>Forest Park</b>				Phone Number: <b>847-205-5000</b>		Fax Number: <b>847-205-1400</b>	
Email Address: <a href="mailto:lmoody@pths209.org">lmoody@pths209.org</a>				<a href="#">IL License Number (9 digit):</a> <b>065-046525</b>		Expiration Date: <b>09/30/2024</b>	
Zip Code: <b>60130</b>				Email Address: <a href="mailto:ballen@millercooper.com">ballen@millercooper.com</a>			
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified				<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b> <a href="#">Single Audit and GATA Information</a>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC			
District Superintendent/Administrator Name (Type or Print): <b>Dr. James L. Henderson</b>		Township Treasurer Name (type or print): <b>Paul Bellisario</b>		Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address: <a href="mailto:jhenderson@pths209.org">jhenderson@pths209.org</a>		Email Address: <a href="mailto:pbellisario@provisotreasurer.com">pbellisario@provisotreasurer.com</a>		Email Address:			
Telephone: <b>(708) 338-5900</b>	Fax Number: <b>(708) 338-5999</b>	Telephone: <b>(708) 450-3930</b>	Fax Number: <b>(708) 450-9566</b>	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-version1)**

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

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

**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: **02/12/1995** (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 12/31/2021

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)		723,241				\$723,241
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	93,240	-	24,863	568,688		\$686,791
<b>Total</b>						\$1,410,032

- 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:**

The FY 2020 Annual Statement of Affairs were not submitted on time due to delays in completion of the audit

**Miller, Cooper & Co., Ltd.**

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.

*Miller, Cooper & Co., LTD.*

Signature

02/15/2022

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2020</b>			Equalized Assessed Valuation (EAV):					2,988,095,027				
8													
9	Educational			Operations & Maintenance			Transportation			Combined Total		Working Cash	
10	Rate(s):	0.016503		+	0.003200		+	0.000806		=	0.020510		0.000003
11													
12													
13	<b>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>												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
17	89,039,782			75,089,575			13,950,207			47,008,396			
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22													
23	CPRPT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
24	0		+	0		+	0		+	0		+	
25	Other		Total										
26	0		=	0									
27	** The numbers shown are the sum of entries on page 26.												
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					206,178,557						
33	<input type="checkbox"/>	b. 13.8% for unit districts.											
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)					Acct							
38	Outstanding:.....					511	70,831,064						
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	<i>Comments:</i>												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b> Proviso Township High School District 209																
8	<b>District Code:</b> 06-016-2090-17																
9	<b>County Name:</b> Cook																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 47,008,396.00 <b>Ratio</b> 0.528 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 89,039,782.00 <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Value</b> 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 75,089,575.00 <b>Ratio</b> 0.843 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 89,039,782.00 <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 <b>Value</b> 1.40																
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 <b>Total</b> 47,687,841.00 <b>Days</b> 228.62 <b>Score</b> 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 208,582.15 <b>Weight</b> 0.10																
26	<b>Value</b> 0.40																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 52,092,954.65 <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38) 70,831,064.00 <b>Total</b> 70,831,064.00 <b>Percent</b> 65.64 <b>Score</b> 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 206,178,556.86 <b>Weight</b> 0.10																
34	<b>Value</b> 0.30																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													<b>Total Profile Score:</b>		<b>3.90 *</b>		
													<b>Estimated 2022 Financial Profile Designation: <u>RECOGNITION</u></b>				
* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		32,267,176	5,463,705	3,551,094	6,280,468	1,492,424	38,361,716	3,676,492	360,754	1,997,444
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	24,136,187	4,661,712	2,815,314	1,130,568	1,074,136	0	3,278	116,083	185,569
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	988,049	0	0	593,551	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	600,722	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	3,715	0	0	0	0
13	<b>Total Current Assets</b>		57,992,134	10,125,417	6,366,408	8,004,587	2,570,275	38,361,716	3,679,770	476,837	2,183,013
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	2,153,361	717,548	0	41,480	0	7,938,614	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	159,971	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	23,925,594	4,661,712	2,815,314	1,130,568	1,074,136	0	3,278	116,083	185,569
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		26,238,926	5,379,260	2,815,314	1,172,048	1,074,136	7,938,614	3,278	116,083	185,569
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	600,722	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	31,152,486	4,746,157	3,551,094	6,832,539	1,496,139	30,423,102	3,676,492	360,754	1,997,444
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		57,992,134	10,125,417	6,366,408	8,004,587	2,570,275	38,361,716	3,679,770	476,837	2,183,013
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	981,162								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		981,162								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	981,162								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		981,162								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		58,973,296	10,125,417	6,366,408	8,004,587	2,570,275	38,361,716	3,679,770	476,837	2,183,013
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		26,238,926	5,379,260	2,815,314	1,172,048	1,074,136	7,938,614	3,278	116,083	185,569
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	5,787,511	399,661	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	26,946,859	4,346,496	3,551,094	6,832,539	1,496,139	30,423,102	3,676,492	360,754	1,997,444
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		58,973,296	10,125,417	6,366,408	8,004,587	2,570,275	38,361,716	3,679,770	476,837	2,183,013

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

1	A	B	L	M	N
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>Account Groups</b>				
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		723,510	
17	Building & Building Improvements	230		114,876,948	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		11,781,813	
20	Construction in Progress	260		40,608,526	
21	Amount Available in Debt Service Funds	340			3,551,094
22	Amount to be Provided for Payment on Long-Term Debt	350			67,279,970
23	<b>Total Capital Assets</b>			167,990,797	70,831,064
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			70,831,064
37	<b>Total Long-Term Liabilities</b>				70,831,064
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			167,990,797	
41	<b>Total Liabilities and Fund Balance</b>		0	167,990,797	70,831,064
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			167,990,797	70,831,064
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				70,831,064
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			167,990,797	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	167,990,797	70,831,064



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

1	A	B	C	D	E	F	G	H	I	J	K
	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	49,920,214	9,588,491	5,645,047	2,347,375	2,132,575	543,307	44,657	125,738	377,594
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	18,474,205	0	0	2,396,135	0	0	0	0	0
7	FEDERAL SOURCES	4000	6,268,705	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		74,663,124	9,588,491	5,645,047	4,743,510	2,132,575	543,307	44,657	125,738	377,594
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	13,402,702	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		88,065,826	9,588,491	5,645,047	4,743,510	2,132,575	543,307	44,657	125,738	377,594
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	34,888,002				608,235			0	
13	Support Services	2000	20,468,522	8,429,904		1,210,918	1,510,518	31,342,975		0	0
14	Community Services	3000	371,495	0		0	16,779			0	
15	Payments to Other Districts & Governmental Units	4000	9,030,890	472,653	0	171,763	0	0		0	0
16	Debt Service	5000	0	0	7,256,539	45,428	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		64,758,909	8,902,557	7,256,539	1,428,109	2,135,532	31,342,975		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	13,402,702	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		78,161,611	8,902,557	7,256,539	1,428,109	2,135,532	31,342,975		0	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		9,904,215	685,934	(1,611,492)	3,315,401	(2,957)	(30,799,668)	44,657	125,738	377,594
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			19,010						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	152,804	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		0	0	171,814	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	(Enter)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Whole Dollars]	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0							
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	19,010	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990		152,804	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		19,010	152,804	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(19,010)	(152,804)	171,814	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		9,885,205	533,130	(1,439,678)	3,315,401	(2,957)	(30,799,668)	44,657	125,738	377,594
79	<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		21,868,003	4,213,027	4,990,772	3,517,138	1,499,096	61,222,770	3,631,835	235,016	1,619,850
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		31,753,208	4,746,157	3,551,094	6,832,539	1,496,139	30,423,102	3,676,492	360,754	1,997,444
84											
85	Student Activity Fund Balance - July 1, 2020		765,656								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	317,994								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	102,488								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		215,506								
91	Student Activity Fund Balance - June 30, 2021		981,162								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	50,238,208	9,588,491	5,645,047	2,347,375	2,132,575	543,307	44,657	125,738	377,594
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	18,474,205	0	0	2,396,135	0	0	0	0	0
97	FEDERAL SOURCES	4000	6,268,705	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		74,981,118	9,588,491	5,645,047	4,743,510	2,132,575	543,307	44,657	125,738	377,594
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	13,402,702	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		88,383,820	9,588,491	5,645,047	4,743,510	2,132,575	543,307	44,657	125,738	377,594
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	34,990,490				608,235				
103	Support Services	2000	20,468,522	8,429,904		1,210,918	1,510,518	31,342,975		0	0
104	Community Services	3000	371,495	0		0	16,779				
105	Payments to Other Districts & Governmental Units	4000	9,030,890	472,653	0	171,763	0	0		0	0
106	Debt Service	5000	0	0	7,256,539	45,428	0			0	0
107	Total Direct Disbursements/Expenditures		64,861,397	8,902,557	7,256,539	1,428,109	2,135,532	31,342,975		0	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	13,402,702	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		78,264,099	8,902,557	7,256,539	1,428,109	2,135,532	31,342,975		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		10,119,721	685,934	(1,611,492)	3,315,401	(2,957)	(30,799,668)	44,657	125,738	377,594

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description Whole Dollars	(Enter 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
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	171,814	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		19,010	152,804	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(19,010)	(152,804)	171,814	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		32,734,370	4,746,157	3,551,094	6,832,539	1,496,139	30,423,102	3,676,492	360,754	1,997,444

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		44,427,100	8,952,518	5,596,231	2,174,537	488,264	0	8,493	123,537	361,746
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0				
8	FICA/Medicare Only Purposes Levies	1150					1,581,463				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>44,427,100</b>	<b>8,952,518</b>	<b>5,596,231</b>	<b>2,174,537</b>	<b>2,069,727</b>	<b>0</b>	<b>8,493</b>	<b>123,537</b>	<b>361,746</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	4,591,427	566,310	0	0	48,015	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>4,591,427</b>	<b>566,310</b>	<b>0</b>	<b>0</b>	<b>48,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	560								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>560</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					<b>0</b>					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	211,198	41,424	48,816	32,169	14,833	543,307	36,164	2,201	15,848
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		<b>211,198</b>	<b>41,424</b>	<b>48,816</b>	<b>32,169</b>	<b>14,833</b>	<b>543,307</b>	<b>36,164</b>	<b>2,201</b>	<b>15,848</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	647								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		647								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	35	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	21,423	0							
80	Book Store Sales	1730	40	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,487	0							
82	Student Activity Funds Revenues	1799	317,994								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		22,985	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		340,979								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	3,817								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	<b>Total Textbook Income</b>		3,817								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	0	28,228							
98	Contributions and Donations from Private Sources	1920	14,500	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	372,939	0	0	140,669	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	2,256								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983		0				0			
106	Payment from Other Districts	1991	0	0	0	0	0				
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0			0	0
109	Other Local Revenues (Describe & Itemize)	1999	272,785	11	0	0	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		662,480	28,239	0	140,669	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	49,920,214	9,588,491	5,645,047	2,347,375	2,132,575	543,307	44,657	125,738	377,594
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	50,238,208								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	16,579,526	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		16,579,526	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	374,571			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	1,149,474			0					
131	Special Education - Orphanage - Summer Individual	3130	83,609			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	<b>Total Special Education</b>		<b>1,607,654</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0		0					
137	CTE - Secondary Program Improvement (CTEI)	3220	157,663	0		0					
138	CTE - WECEP	3225	0	0		0					
139	CTE - Agriculture Education	3235	0	0		0					
140	CTE - Instructor Practicum	3240	0	0		0					
141	CTE - Student Organizations	3270	0	0		0					
142	CTE - Other (Describe & Itemize)	3299	0	0		0					
143	<b>Total Career and Technical Education</b>		<b>157,663</b>	<b>0</b>		<b>0</b>					
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0			0					
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0			0					
147	<b>Total Bilingual Ed</b>		<b>0</b>			<b>0</b>					
148	State Free Lunch & Breakfast	3360	8,533								
149	School Breakfast Initiative	3365	0	0		0					
150	Driver Education	3370	75,065	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		98,460	0				
155	Transportation - Special Education	3510	0	0		2,297,675	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>2,396,135</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	45,764	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>1,894,679</b>	<b>0</b>	<b>0</b>	<b>2,396,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>18,474,205</b>	<b>0</b>	<b>0</b>	<b>2,396,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<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>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<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>

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	4,528				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	2,209				0				
196	Summer Food Service Program	4225	645,340				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	<b>Total Food Service</b>		652,077				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	740,658	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	187,897	0		0	0				
206	<b>Total Title I</b>		928,555	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	18,199	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	<b>Total Title IV</b>		18,199	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	2,249,086	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	8,461	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	<b>Total Federal - Special Education</b>		2,257,547	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	245,227	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	<b>Total CTE - Perkins</b>		245,227	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	31,940			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	11,777	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	263,988	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,859,395	0		0	0	0			0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		6,268,705	0	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	6,268,705	0	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		74,663,124	9,588,491	5,645,047	4,743,510	2,132,575	543,307	44,657	125,738	377,594
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		74,981,118	9,588,491	5,645,047	4,743,510	2,132,575	543,307	44,657	125,738	377,594



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	17,472,581	3,821,104	361,673	369,294	1,093,769	7,000	100,140	0	23,225,561	24,293,093
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	5,174
8	Special Education Programs (Functions 1200-1220)	1200	3,847,600	1,023,624	18,286	3,853	0	1,825	0	0	4,895,188	5,387,464
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	52,366	15,323	231,669	280	0	0	0	0	299,638	314,280
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	633,156	95,511	92,222	108,132	56,621	0	87,929	0	1,073,571	1,206,781
14	Interscholastic Programs	1500	1,326,544	175,020	243,295	218,589	29,283	10,674	45,650	0	2,049,055	2,671,420
15	Summer School Programs	1600	417,733	5,971	20,209	43,408	0	28,650	724	0	516,695	500,251
16	Gifted Programs	1650	0	0	3,850	1,153	0	0	0	0	5,003	214,608
17	Driver's Education Programs	1700	77,332	862	7,263	7,043	0	0	1,054	0	93,554	113,006
18	Bilingual Programs	1800	69,380	18,122	0	0	0	0	0	0	87,502	112,118
19	Truant Alternative & Optional Programs	1900	0	0	3,000	0	0	0	0	0	3,000	29,069
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						2,639,235			2,639,235	2,900,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						102,488			102,488	0
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>23,896,692</b>	<b>5,155,537</b>	<b>981,467</b>	<b>751,752</b>	<b>1,179,673</b>	<b>2,687,384</b>	<b>235,497</b>	<b>0</b>	<b>34,888,002</b>	<b>37,747,264</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>23,896,692</b>	<b>5,155,537</b>	<b>981,467</b>	<b>751,752</b>	<b>1,179,673</b>	<b>2,789,872</b>	<b>235,497</b>	<b>0</b>	<b>34,990,490</b>	<b>37,747,264</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	1,674,289	312,231	354	288	0	0	0	0	1,987,162	2,620,607
39	Guidance Services	2120	2,132,057	571,696	36,713	14,623	0	0	0	0	2,755,089	2,769,427
40	Health Services	2130	264,373	60,550	119	3,572	0	0	4,017	0	332,631	358,980
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,603,055	615,588	18,461	42,625	0	99	663	0	2,280,491	3,272,721
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,673,774</b>	<b>1,560,065</b>	<b>55,647</b>	<b>61,108</b>	<b>0</b>	<b>99</b>	<b>4,680</b>	<b>0</b>	<b>7,355,373</b>	<b>9,021,735</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	870,625	189,336	478,861	434,168	2,180	0	4,895	0	1,980,065	3,044,821
47	Educational Media Services	2220	282,325	47,378	7,750	158,402	0	0	43,194	0	539,049	499,114
48	Assessment & Testing	2230	206,589	58,322	293,749	38,406	0	158	0	0	597,224	702,211
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,359,539</b>	<b>295,036</b>	<b>780,360</b>	<b>630,976</b>	<b>2,180</b>	<b>158</b>	<b>48,089</b>	<b>0</b>	<b>3,116,338</b>	<b>4,246,146</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	0	0	1,551,773	4,260	0	49,141	0	0	1,605,174	1,862,350
52	Executive Administration Services	2320	413,127	97,240	27,481	519	0	2,147	0	0	540,514	512,951
53	Special Area Administration Services	2330	0	0	0	0	0	305	0	0	305	10,677
54	Tort Immunity Services	2361, 2365	0	105,257	0	0	0	0	0	0	105,257	119,862
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>413,127</b>	<b>202,497</b>	<b>1,579,254</b>	<b>4,779</b>	<b>0</b>	<b>51,593</b>	<b>0</b>	<b>0</b>	<b>2,251,250</b>	<b>2,505,840</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
57	Office of the Principal Services	2410	2,220,726	485,237	24,264	155,337	0	28,591	59,047	0	2,973,202	3,418,443
58	Other Support Services - School Admin (Describe & Itemize)	2490	104,530	23,654	0	0	0	0	0	0	128,184	133,116
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,325,256</b>	<b>508,891</b>	<b>24,264</b>	<b>155,337</b>	<b>0</b>	<b>28,591</b>	<b>59,047</b>	<b>0</b>	<b>3,101,386</b>	<b>3,551,559</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	161,156	27,435	4,548	607	0	340	0	0	194,086	217,034
62	Fiscal Services	2520	522,938	130,889	388,253	3,747	0	54	0	0	1,045,881	1,419,975
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	53,465
64	Pupil Transportation Services	2550	0	0	53,400	1,952	0	0	0	0	55,352	212,981
65	Food Services	2560	0	0	469,591	0	0	0	0	0	469,591	1,747,275
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>684,094</b>	<b>158,324</b>	<b>915,792</b>	<b>6,306</b>	<b>0</b>	<b>394</b>	<b>0</b>	<b>0</b>	<b>1,764,910</b>	<b>3,650,730</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	140,670	23,259	137,394	20,210	0	0	3,923	0	325,456	342,171
72	Staff Services	2640	300,085	240,071	84,221	6,339	0	300	0	0	631,016	888,573
73	Data Processing Services	2660	1,138,853	355,255	331,199	71,766	3,488	0	22,232	0	1,922,793	5,959,040
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,579,608</b>	<b>618,585</b>	<b>552,814</b>	<b>98,315</b>	<b>3,488</b>	<b>300</b>	<b>26,155</b>	<b>0</b>	<b>2,879,265</b>	<b>7,189,784</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	41,000
76	<b>Total Support Services</b>	<b>2000</b>	<b>12,035,398</b>	<b>3,343,398</b>	<b>3,908,131</b>	<b>956,821</b>	<b>5,668</b>	<b>81,135</b>	<b>137,971</b>	<b>0</b>	<b>20,468,522</b>	<b>30,206,794</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>110,420</b>	<b>24,906</b>	<b>151,154</b>	<b>45,031</b>	<b>39,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>371,495</b>	<b>536,958</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			935,122			935,122	714,000
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>935,122</b>			<b>935,122</b>	<b>714,000</b>
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						7,891,848			7,891,848	6,900,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						162,505			162,505	180,000
93	Other Payments to In-State Govt Units	4290						41,415			41,415	45,000
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>8,095,768</b>			<b>8,095,768</b>	<b>7,125,000</b>
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	<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>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>9,030,890</b>			<b>9,030,890</b>	<b>7,839,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		36,042,510	8,523,841	5,040,752	1,753,604	1,225,325	11,799,409	373,468	0	64,758,909	76,330,016
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		36,042,510	8,523,841	5,040,752	1,753,604	1,225,325	11,901,897	373,468	0	64,861,397	76,330,016
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										9,904,215	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										10,119,721	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	3,979,841	829,975	1,469,024	1,642,528	307,640	0	200,896	0	8,429,904	10,257,761
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,979,841</b>	<b>829,975</b>	<b>1,469,024</b>	<b>1,642,528</b>	<b>307,640</b>	<b>0</b>	<b>200,896</b>	<b>0</b>	<b>8,429,904</b>	<b>10,257,761</b>
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>3,979,841</b>	<b>829,975</b>	<b>1,469,024</b>	<b>1,642,528</b>	<b>307,640</b>	<b>0</b>	<b>200,896</b>	<b>0</b>	<b>8,429,904</b>	<b>10,257,761</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			472,653			472,653	440,000
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>472,653</b>			<b>472,653</b>	<b>440,000</b>
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>472,653</b>			<b>472,653</b>	<b>440,000</b>
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
153	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
155	<b>Total Direct Disbursements/Expenditures</b>		3,979,841	829,975	1,469,024	1,642,528	307,640	472,653	200,896	0	8,902,557	10,697,761
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										685,934	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	<b>30 - DEBT SERVICES (DS)</b>											
158	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	<b>DEBT SERVICES (DS)</b>											
166	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						3,231,146			3,231,146	3,231,147
174	DEBT SERVICES - OTHER (Describe & Itemize)	5400			2,400			4,022,993			4,022,993	4,004,000
175	Total Debt Services	5000			2,400			7,254,139			7,256,539	7,235,147
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>											
178	Total Disbursements/ Expenditures				2,400			7,254,139			7,256,539	7,235,147
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,611,492)	
180	<b>40 - TRANSPORTATION FUND (TR)</b>											
181	<b>SUPPORT SERVICES (TR)</b>											
182	<b>SUPPORT SERVICES - PUPILS</b>											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	<b>SUPPORT SERVICES - BUSINESS</b>											
186	Pupil Transportation Services	2550	34,534	0	956,428	11,160	208,796	0	0	0	1,210,918	6,339,572
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	34,534	0	956,428	11,160	208,796	0	0	0	1,210,918	6,339,572
189	<b>COMMUNITY SERVICES (TR)</b>											
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>											
191	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			171,763			0			171,763	620,000
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			171,763			0			171,763	620,000
199	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>											
200	Total Payments to Other Govt Units	4000			171,763			0			171,763	620,000
201	<b>DEBT SERVICES (TR)</b>											
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
209	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						11,938			11,938	0
210	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						33,490			33,490	0
211	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
212	<b>Total Debt Services</b>	<b>5000</b>						45,428			45,428	0
213	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
214	<b>Total Disbursements/ Expenditures</b>		34,534	0	1,128,191	11,160	208,796	45,428	0	0	1,428,109	6,959,572
215	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										3,315,401	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		264,599							264,599	272,866
220	Pre-K Programs	1125		0							0	75
221	Special Education Programs (Functions 1200-1220)	1200		146,231							146,231	147,458
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	8,315
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		84,725							84,725	84,644
227	Interscholastic Programs	1500		91,268							91,268	95,293
228	Summer School Programs	1600		10,927							10,927	19,681
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		900							900	544
231	Bilingual Programs	1800		9,585							9,585	8,907
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	<b>Total Instruction</b>	<b>1000</b>		608,235							608,235	637,783
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		42,155							42,155	60,668
237	Guidance Services	2120		39,610							39,610	41,099
238	Health Services	2130		39,667							39,667	40,438
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		241,733							241,733	290,154
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		363,165							363,165	432,359
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		35,267							35,267	33,746
245	Educational Media Services	2220		10,609							10,609	11,648
246	Assessment & Testing	2230		11,789							11,789	11,062
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		57,665							57,665	56,456
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		23,487							23,487	21,440
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		23,487							23,487	21,440
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		143,877							143,877	143,915
257	Other Support Services - School Administration (Describe & Itemize)	2490		1,509							1,509	1,581
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		145,386							145,386	145,496

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		2,489							2,489	2,500
261	Fiscal Services	2520		79,392							79,392	101,549
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		599,717							599,717	656,709
264	Pupil Transportation Services	2550		5,164							5,164	11,328
265	Food Services	2560		0							0	0
266	Internal Services	2570		0							0	0
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>686,762</b>							<b>686,762</b>	<b>772,086</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		21,392							21,392	16,104
272	Staff Services	2640		26,837							26,837	25,948
273	Data Processing Services	2660		185,824							185,824	160,425
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>234,053</b>							<b>234,053</b>	<b>202,477</b>
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	<b>Total Support Services</b>	<b>2000</b>		<b>1,510,518</b>							<b>1,510,518</b>	<b>1,630,314</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>16,779</b>							<b>16,779</b>	<b>22,905</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>2,135,532</b>				<b>0</b>			<b>2,135,532</b>	<b>2,291,002</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(2,957)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	0	0	13,788	14,515	31,311,302	0	3,370	0	31,342,975	52,544,525
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>13,788</b>	<b>14,515</b>	<b>31,311,302</b>	<b>0</b>	<b>3,370</b>	<b>0</b>	<b>31,342,975</b>	<b>52,544,525</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110		0				0			0	0
304	Payments for Special Education Programs	4120		0				0			0	0
305	Payments for CTE Programs	4140		0				0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		0				0			0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>				<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>13,788</b>	<b>14,515</b>	<b>31,311,302</b>	<b>0</b>	<b>3,370</b>	<b>0</b>	<b>31,342,975</b>	<b>52,544,525</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(30,799,668)</b>	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) 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
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</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>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	<b>Total Support Services - Pupil</b>	<b>2100</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>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</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>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	<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>
366	<b>Support Services - School Administration</b>	<b>2400</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	<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>
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
374	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
375	Food Services	2560	0	0	0	0	0	0	0	0	0	0
376	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
377	<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>
378	<b>Support Services - Central</b>	<b>2600</b>										
379	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
380	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
381	Information Services	2630	0	0	0	0	0	0	0	0	0	0
382	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
383	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
384	<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>
385	<b>Other Support Services <i>(Describe &amp; Itemize)</i></b>	<b>2900</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>
386	<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>
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										
388	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
389	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
390	Payments for Regular Programs	4110			0			0			0	0
391	Payments for Special Education Programs	4120			0			0			0	0
392	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
393	Payments for CTE Programs	4140			0			0			0	0
394	Payments for Community College Programs	4170			0			0			0	0
395	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190			0			0			0	0
396	<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>
397	Payments for Regular Programs - Tuition	4210						0			0	0
398	Payments for Special Education Programs - Tuition	4220						0			0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
400	Payments for CTE Programs - Tuition	4240						0			0	0
401	Payments for Community College Programs - Tuition	4270						0			0	0
402	Payments for Other Programs - Tuition	4280						0			0	0
403	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4290						0			0	0
404	<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>
405	Payments for Regular Programs - Transfers	4310						0			0	0
406	Payments for Special Education Programs - Transfers	4320						0			0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
408	Payments for CTE Programs - Transfers	4340						0			0	0
409	Payments for Community College Program - Transfers	4370						0			0	0
410	Payments for Other Programs - Transfers	4380						0			0	0
411	Other Payments to In-State Govt Units - Transfers <i>(Describe &amp; Itemize)</i>	4390			0			0			0	0
412	<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>
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	<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>
415	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
416	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
417	Tax Anticipation Warrants	5110						0			0	0
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
419	Other Interest or Short-Term Debt	5150						0			0	0
420	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
421	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
422	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										125,738	
425	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	350,000
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
430	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	350,000
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	0	0	0	0	0	0	0	350,000
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110						0			0	0
435	Payments to Special Education Programs	4120						0			0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110						0			0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
444	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
447	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	350,000
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										377,594	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2020 Levy)</b>	<b>Taxes Received (from 2019 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2020 Levy)</b>	<b>Estimated Taxes Due (from the 2020 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	45,699,428	23,778,270	21,921,158	49,312,532
5	Operations & Maintenance	9,211,957	4,783,606	4,428,351	9,920,475	5,136,869
6	Debt Services **	5,758,512	3,025,775	2,732,737	6,273,987	3,248,212
7	Transportation	2,237,953	1,161,321	1,076,632	2,408,404	1,247,083
8	Municipal Retirement	502,240	260,793	241,447	540,845	280,052
9	Capital Improvements	0		0		0
10	Working Cash	8,713	4,323	4,390	8,964	4,641
11	Tort Immunity	122,539	118,149	4,390	245,023	126,874
12	Fire Prevention & Safety	371,963	193,073	178,890	400,404	207,331
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,626,842	844,335	782,507	1,751,023	906,688
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>65,540,147</b>	<b>34,169,645</b>	<b>31,370,502</b>	<b>70,861,657</b>	<b>36,692,012</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding</b>	<b>Beginning</b>	<b>Issued</b>	<b>Retired</b>	<b>Outstanding</b>	<b>Ending</b>		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	<b>Total CPPRT Notes</b>							0		
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund							0		
7	Operations & Maintenance Fund							0		
8	Debt Services - Construction							0		
9	Debt Services - Working Cash							0		
10	Debt Services - Refunding Bonds							0		
11	Transportation Fund							0		
12	Municipal Retirement/Social Security Fund							0		
13	Fire Prevention & Safety Fund							0		
14	Other - (Describe & Itemize)							0		
15	<b>Total TAWs</b>			0	0	0		0		
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund							0		
18	Operations & Maintenance Fund							0		
19	Fire Prevention & Safety Fund							0		
20	Other - (Describe & Itemize)							0		
21	<b>Total TANs</b>			0	0	0		0		
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>							0		
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>							0		
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>							0		

	<b>SCHEDULE OF LONG-TERM DEBT</b>									
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
31	G.O. Limited Tax School Bonds, Series 2015A	03/19/15	9,480,000	1	9,480,000				9,480,000	9,004,723
32	G.O. Limited Tax School Bonds, Series 2016A	06/28/16	9,640,000	1	9,640,000				9,640,000	9,156,702
33	G.O. Limited Tax School Refunding Bonds, Series 2016B	11/15/16	12,220,000	3	3,855,000		3,855,000		0	0
34	Taxable Debt Certificates, Series 2014A (QZAB)	07/10/14	1,340,850	7	744,918			148,983	595,935	566,058
35	G.O. Limited Tax School Bonds, Series 2017	12/29/17	8,795,000	1	8,755,000				8,755,000	8,316,071
36	G.O. Limited Tax School Bonds, Series 2018	09/05/18	14,140,000	1	14,140,000				14,140,000	13,431,095
37	G.O. Limited Tax School Refunding Bonds, Series 2018B	12/13/18	28,030,000	3	28,030,000				28,030,000	26,624,724
38	Capital Leases	07/06/16	389,211	8	242,629			52,500	190,129	180,597
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			84,035,061		74,887,547	0	0	4,056,483	70,831,064	67,279,970

- 51 \* Each type of debt issued must be identified separately with the amount:
- |                               |   |                            |
|-------------------------------|---|----------------------------|
| 52 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other Debt certificates |
| 53 2. Funding Bonds           | 5. Tort Judgment Bonds                                  | 8. Other Capital leases    |
| 54 3. Refunding Bonds         | 6. Building Bonds                                       | 9. Other                   |

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	Cash Basis Fund Balance as of July 1, 2020						235,016					
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	123,537	0				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,201					
7	Drivers' Education Fees					10-1970					2,256	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					75,065	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						125,738	0	0	0	77,321	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		0			77,321	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	0					
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						0	0	0	0	77,321	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>						360,754	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	360,754	0	0	0	0	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	0					
32						Total Reserve Remaining:	360,754					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						0					
39	Risk Management and Claims Service						0					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						0					
44	Principal and Interest on Tort Bonds						0					
45	Other - Explain on Itemization 40 tab						0					
46	<b>Total</b>						0					
47	<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>						<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L
--	---	---	---	---	---	---	---	---	---	---	---	---

# CARES, CRRSA, and ARP SCHEDULE - FY 2021

**Please read schedule instructions before completing.**

**SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:**  
<https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf>

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

**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

8	<b>Revenue Section A</b>	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 <b>for expenditures reported in the prior year FY20 AFR.</b>										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
17	<b>Revenue Section B</b>	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
18			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	1,319,704									1,319,704
22	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22										0
23	<a href="https://www.isbe.net/lavouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/lavouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx</a>											
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	286,258									286,258
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										253,433
28	<b>Total Revenue Section B</b>		1,859,395	0		0	0	0			0	1,859,395

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

	A	B	C	D	E	F	G	H	I	J	K	L
29	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
30	Total Other Federal Revenue (Section A plus Section B)	4998	1,859,395	0		0	0	0			0	1,859,395
31	Total Other Federal Revenue from Revenue Tab	4998	1,859,395	0		0	0	0			0	1,859,395
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												
35	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	<b>Expenditure Section A:</b>											
38	-----DISBURSEMENTS-----											
39	<b>ESSER I EXPENDITURES</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
40			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
41	<b>FUNCTION</b>											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000				214,393	1,045,455					1,259,848
44	SUPPORT SERVICES Total Expenditures	2000										0
45	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
46												
47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
49	FOOD SERVICES (Total)	2560										0
50	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
51												
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				214,393	1,045,455					1,259,848
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0		214,393	1,045,455		0			1,259,848
55	<b>Expenditure Section B:</b>											
56	-----DISBURSEMENTS-----											
57	<b>CARES ACT -Nutrition Funding EXPENDITURES</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
58			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
59	<b>FUNCTION</b>											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000										0
62	SUPPORT SERVICES Total Expenditures	2000				15,138						15,138
63	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
64												
65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560				15,138						15,138
68												

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

	A	B	C	D	E	F	G	H	I	J	K	L
69	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
72	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
73	<b>Expenditure Section C:</b>											
74	<b>ESSER II EXPENDITURES</b>		-----DISBURSEMENTS-----									
75			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
76												
77	<b>FUNCTION</b>											
78	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000										0
81												
82	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
85	FOOD SERVICES (Total)	2560										0
86												
87	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
91	<b>Expenditure Section D:</b>											
92	<b>GEER I EXPENDITURES</b>		-----DISBURSEMENTS-----									
93			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
94												
95	<b>FUNCTION</b>											
96	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
97	INSTRUCTION Total Expenditures	1000				261,669	16,001					277,670
98	SUPPORT SERVICES Total Expenditures	2000										0
99												
100	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
104												
105	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				261,669	16,001					277,670

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				261,669	16,001	0		0		277,670
109	<b>Expenditure Section E:</b>											
110	<b>Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES</b>											
111	-----DISBURSEMENTS-----											
112			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
113	<b>FUNCTION</b>											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
118												
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
123												
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0
127	<b>Expenditure Section F:</b>											
128	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
129	-----DISBURSEMENTS-----											
130			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
131	<b>FUNCTION</b>											
132												
133	INSTRUCTION	1000	0	0	261,669	230,394	1,045,455	0	0			1,537,518
134	SUPPORT SERVICES	2000	0	0	0	15,138	0	0	0			15,138
135	<b>TOTAL EXPENDITURES</b>											1,552,656
136	<b>Expenditure Section G:</b>											
137	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
138	-----DISBURSEMENTS-----											
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
140	<b>FUNCTION</b>											
141												
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				261,669	230,394	1,045,455		0		1,537,518



	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2020</b>	<b>Add: Additions July 1, 2020 thru June 30, 2021</b>	<b>Less: Deletions July 1, 2020 thru June 30, 2021</b>	<b>Cost Ending June 30, 2021</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2020</b>	<b>Add: Depreciation Allowable July 1, 2020 thru June 30, 2021</b>	<b>Less: Depreciation Deletions July 1, 2020 thru June 30, 2021</b>	<b>Accumulated Depreciation Ending June 30, 2021</b>	<b>Ending Balance Undepreciated June 30, 2021</b>	
3	Works of Art & Historical Treasures	210				0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	723,510			723,510							723,510
6	Depreciable Land	222				0						0	0
7	Buildings	230											
8	Permanent Buildings	231	114,583,614	293,334		114,876,948		50	54,903,677	2,995,629		57,899,306	56,977,642
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0		20				0	0
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	10,421,459	1,360,354		11,781,813		10	8,750,439	370,257		9,120,696	2,661,117
13	5 Yr Schedule	252				0		5				0	0
14	3 Yr Schedule	253				0		3				0	0
15	Construction in Progress	260	9,172,790	31,435,736		40,608,526		--					40,608,526
16	<b>Total Capital Assets</b>	<b>200</b>	<b>134,901,373</b>	<b>33,089,424</b>	<b>0</b>	<b>167,990,797</b>			<b>63,654,116</b>	<b>3,365,886</b>	<b>0</b>	<b>67,020,002</b>	<b>100,970,795</b>
17	Non-Capitalized Equipment	700				577,734		10		57,773			
18	Allowable Depreciation									3,423,659			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	64,758,909	
9	O&M	Expenditures 16-24, L155		Total Expenditures		8,902,557	
10	DS	Expenditures 16-24, L178		Total Expenditures		7,256,539	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,428,109	
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		2,135,532	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14				<b>Total Expenditures</b>	\$	<b>84,481,646</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		515,971	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		2,639,235	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		331,511	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		9,030,890	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,225,325	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		373,468	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		472,653	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		307,640	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		200,896	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,022,993	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		171,763	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		33,490	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		208,796	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		10,927	
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		16,779	
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0		
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>19,562,337</b>		
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>64,919,309</b>		
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>		<b>3,858.50</b>		
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>16,825.01</b>		
100								

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		647	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		22,985	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		3,817	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		28,228	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,607,654	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		157,663	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		8,533	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		75,065	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		2,396,135	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		45,764	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		652,077	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		928,555	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		18,199	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,249,086	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		8,461	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		245,227	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)		31,940	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		11,777	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		263,988	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,859,395	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,269,428	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		240,975	
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>12,125,599</b>	
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>52,793,710</b>	
197				<b>Total Depreciation Allowance (from page 32, Line 18, Col I)</b>		<b>3,423,659</b>	
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>56,217,369</b>	
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>		<b>3,858.50</b>	
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>14,569.75</b>	
201							
202	<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 the this tab is NOT the final 9-month ADA.</b>						
203	<b>** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.</b>						
204	<b>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.</b>						
205	<b>Evidence Based Funding Link: <a href="#">FY 2021 Student Population Funding Allocation - Summary</a></b>						

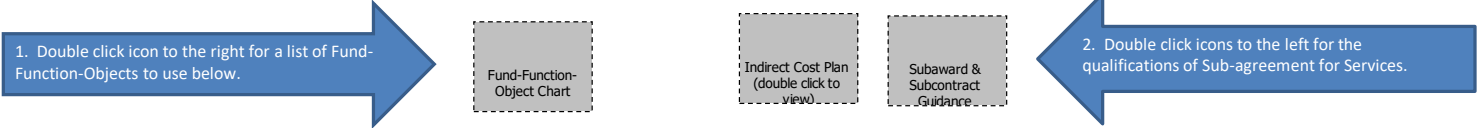
### Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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



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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Interscholastic Programs-Purchased Services	10-1000-300	Athletico	71,327	25,000	46,327
O&M-Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Roy Strom	31,315	25,000	6,315
ED-Food Services-Purchased Services	10-2560-300	Sodexo	1,047,455	25,000	1,022,455
ED-Instructional Staff-Purchased Services	10-2200-300	Ms. Roberts Academy	59,800	25,000	34,800
ED-Support Services-Purchased Services	10-2300-300	Miller, Cooper & Co., Ltd.	52,410	25,000	27,410
ED-Instructional Staff-Purchased Services	10-2200-300	Erskine Reeves Barber	41,100	25,000	16,100
TR-Pupil Transportation-Purchased Services	40-2550-300	First Student	935,925	25,000	910,925
ED-Support Services-Purchased Services	10-2300-300	Hauser Izzo	331,663	25,000	306,663
ED-Data Processing Services-Purchased Services	10-2660-300	Martin Whelan	10,403	10,403	0
ED-Board of Education Services-Purchased Services	10-2300-300	Vista National Insurance Group	42,500	25,000	17,500
ED-Assessment & Testing	10-2230-390	Academic Approach	69,480	25,000	44,480
ED-Remedial & Supplemental Programs	10-1250-390	Academic Tutoring	287,564	25,000	262,564
ED-Improvement of Instruction	10-2210-302	ECRA, Group	54,600	25,000	29,600
ED-Data Processing Services-Purchased Services	10-2660-390	Edgenuity	77,300	25,000	52,300
ED-Fiscal Services	10-2520-310	Forecast 5 Analytics	42,521	25,000	17,521
ED-Interscholastic Band/Chorus	10-1502-310	Merit School of Music	93,574	25,000	68,574
ED-Guidance Services	10-2120-390	Naviance	26,618	25,000	1,618
ED-Assessment & Testing	10-2230-390	PowerSchool Group LLC	73,834	25,000	48,834
ED-Interscholastic Band/Chorus	10-1502-491	The Band Mans Company	60,094	25,000	35,094
ED-Improvement of Instruction	10-2210-420	Vista Higher Learning	133,692	25,000	108,692
ED-Food Services-Consulting	10-2560-390	Walker Quality Services Co. LLC	50,000	25,000	25,000
ED-Community Services - Coordination	10-3000-302	Youth Guidance Service	66,149	25,000	41,149
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			<b>3,659,323</b>		<b>3,123,920</b>

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>						0	
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).						39,421	
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			34,081,067		34,081,067	
20	<b>Support Services:</b>							
21	Pupil	2100			7,713,858		7,713,858	
22	Instructional Staff	2200			3,123,734		3,123,734	
23	General Admin.	2300			2,274,737		2,274,737	
24	School Admin	2400			3,187,725		3,187,725	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		196,575	0	196,575	0	
27	Fiscal Services	2520		1,125,273	0	1,125,273	0	
28	Oper. & Maint. Plant Services	2540			8,521,085	8,521,085	0	
29	Pupil Transportation	2550			1,062,638		1,062,638	
30	Food Services	2560			469,591		469,591	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			342,925		342,925	
36	Staff Services	2640		657,853	0	657,853	0	
37	Data Processing Services	2660		2,082,897	0	2,082,897	0	
38	<b>Other:</b>	2900			0		0	
39	<b>Community Services</b>	3000			348,290		348,290	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>				(3,123,920)		(3,123,920)	
41	<b>Total</b>			4,062,598	58,001,730	12,583,683	49,480,645	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	4,062,598	Total Indirect Costs:	12,583,683	
44				Total Direct Costs:	58,001,730	Total Direct Costs:	49,480,645	
45					<b>= 7.00%</b>		<b>= 25.43%</b>	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Proviso Township High School										
7	06-016-2090-17										
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget <span style="float: right;">→</span>										
10	<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)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits			X	X	Vista National, First American Bank, Allied					
15	Energy Purchasing			X	X	IGS Energy					
16	Food Services			X		Sodexo, Inc.					
17	Grant Writing			X	X	Des Plaines Valley					
18	Grounds Maintenance Services										
19	Insurance			X	X	Collective Liability Insurance Cooperative (CLIC), School Employees Loss Fund (SELF)					
20	Investment Pools			X	X	Proviso Township Treasurer's Office					
21	Legal Services			X	X	Hauser, Izzo, Petrarca, Gleason & Stillman, LLC					
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives			X	X	Proviso Area for Exceptional Children (PAEC)					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing					Nat'l Coop Purch Alliance (NCPA), Keystone Purch Network (KPN), and Omnia Partners					
29	Technology Services										
30	Transportation			X	X	First Student					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements			X	X	Ombudsman					
33	Other										
34											
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
41											
42											
43											



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

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

School District Name: Proviso Township High School District 209  
 RCDT Number: 06-016-2090-17

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	540,514		0	540,514	570,243			570,243
2. Special Area Administration Services	2330	305		0	305	311			311
3. Other Support Services - School Administration	2490	128,184		0	128,184	123,711			123,711
4. Direction of Business Support Services	2510	194,086	0	0	194,086	210,494			210,494
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>		863,089	0	0	863,089	904,759	0	0	904,759
<b>9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)</b>									5%

**CERTIFICATION**

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

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

Type Below.

1. AUDITCHECK - error in relation to principal retired per long-term debt schedule does not agree to principal retired in debt service fund - this is due to the Bus Lease that is paid out of Transportation Fund.

Proviso Township High School District 209  
06-016-2090-17



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.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	74,663,124	9,588,491	4,743,510	44,657	89,039,782
9	Direct Expenditures	64,758,909	8,902,557	1,428,109		75,089,575
10	Difference	9,904,215	685,934	3,315,401	44,657	<b>13,950,207</b>
11	Fund Balance - June 30, 2021	31,753,208	4,746,157	6,832,539	3,676,492	<b>47,008,396</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2021 Audit Checklist

RCDT: 06-016-2090-17	
School District/Joint Agreement Name: Proviso Township High School District 209	
Auditor Name: Betsy Allen	
License #: 065-046525	License Expiration Date (below): 09/30/2024
(ISBE Use) Date Received:	
(ISBE Use) Revised:	Revised Loaded:

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<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
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).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	ERROR!
<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) MUST 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

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

The Members of the Board of Education  
Proviso Township High School District 209  
Forest Park, Illinois

We have audited the financial statements of the governmental activities and each major fund of Proviso Township High School District 209 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 15, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements.

The accompanying Annual Financial Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. As described more fully in Note A, this regulatory-based financial report is issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. It is intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the Annual Financial Report of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The accompanying Basic Financial Statements, Supplementary Schedules, and Notes to the Annual Financial Report, as listed in the table of contents of this Annual Financial Report, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, reference page, deficit reduction calculation and Audit Checklist/Balancing Schedule, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

(Continued)



The answers to questions contained in the "Auditor's Questionnaire" and related comments are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2021.

**Purpose of this Report**

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note A and not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose.

MILLER, COOPER & CO., LTD.



---

Certified Public Accountants

Deerfield, Illinois  
February 15, 2022

## Proviso Township High School District 209

### NOTE TO THE ANNUAL FINANCIAL REPORT

June 30, 2021

---

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This annual financial report for Proviso Township High School District 209 (the District) is supplementary information and is presented to conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), as applicable to Illinois school districts. The significant differences between this regulatory basis annual financial report and the District's annual financial statements (which are presented in accordance with GAAP) are as follows:

The District's annual financial statements contain entity-wide statements that are not included in this regulatory basis annual financial report.

This regulatory basis annual financial report uses the modified accrual basis of accounting and the annual financial statements use both the accrual and modified accrual basis of accounting.

The basic financial statements of this regulatory basis annual financial report while similar to the governmental fund financial statements of the annual financial statements, present individual funds for Educational, Working Cash, and Tort while these funds are combined and presented as the General fund within the governmental funds of the District's annual financial statements. Additionally, the amounts presented as deferred inflows of resources on the governmental funds of the District's annual financial statements are reported as deferred revenues on this regulatory basis report.

The regulatory basis annual financial report utilizes account groups, explained below, while the annual financial statements does not.

#### 1. General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized, at cost, in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of general obligation bonds, debt certificates and capital leases.

The two account groups are not "funds." Account groups are concerned only with the measurement of financial position. Account Groups are not involved with measurement of the results of operations.

## Proviso Township High School District 209

### NOTE TO THE ANNUAL FINANCIAL REPORT

June 30, 2021

---

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### 2. Fund Balances

In the fund financial statements, the governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned (the definitions for which are included in the notes in the District's annual financial statements). The Regulatory Model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the Regulatory Basis components and a reconciliation of how these balances are reported.

*Reserved Fund Balances* are those balances that are reserved for a specific purpose, other than the regular purpose of any given fund.

*Unreserved Fund Balances* are those balances that are not reserved for a specific purpose, other than the regular purpose of any given fund.

The first five columns of the following table represents Fund Balance Reporting according to GAAP. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the annual financial report.

**Proviso Township High School District 209**

NOTE TO THE ANNUAL FINANCIAL REPORT

June 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances (Continued)

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Non-spendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	\$ 600,722	\$ -	\$ -	\$ 5,186,789	\$ 26,946,859	\$ 5,787,511	\$ 26,946,859
Operations and Maintenance	-	4,346,496	-	399,661	-	399,661	4,346,496
Debt Service	-	3,551,094	-	-	-	-	3,551,094
Transportation	-	6,832,539	-	-	-	-	6,832,539
Municipal Retirement/ Social Security	-	1,496,139	-	-	-	-	1,496,139
Capital Projects	-	30,423,102	-	-	-	-	30,423,102
Working Cash	-	-	-	-	3,676,492	-	3,676,492
Tort	-	360,754	-	-	-	-	360,754
Fire Prevention and Safety	-	1,997,444	-	-	-	-	1,997,444
	<u>\$ 600,722</u>	<u>\$ 49,007,568</u>	<u>\$ -</u>	<u>\$ 5,586,450</u>	<u>\$ 30,623,351</u>	<u>\$ 6,187,172</u>	<u>\$ 79,630,919</u>

This regulatory basis annual financial report is supplementary information, and it does not contain a full set of notes. Interested users of this regulatory basis annual financial report should refer to the District's annual financial statements for the year ended June 30, 2021 which were included in this filing with the Illinois State Board of Education, for more detailed information.