

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

☒ School District
☐ Joint Agreement

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 Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information		
School District/Joint Agreement Number: 19-022-0120-02		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Wipfli LLP		
County Name: DuPage			Name of Audit Manager: Andrew Mace		
Name of School District/Joint Agreement: Roselle SD 12			Address: 3957 75th Street		
Address: 100 East Walnut			City: Aurora	State: Illinois	Zip Code: 60504
City: Roselle			Phone Number: (630) 898-5578	Fax Number: (630) 225-5128	
Email Address: gharris@sd12.org		Filing Status: Submit electronic AFR directly to ISBE		IL License Number (9 digit): 066-004023	
Zip Code: 60172		Click on the Link to Submit: Send ISBE a File		Expiration Date: 11/30/2021	
		0		Email Address: andy.mace@wipfli.com	
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)			
Email Address:		Email Address:		Regional Superintendent/Cook ISC Name (Type or Print):	
Telephone:		Telephone:		Telephone:	
Fax Number:		Fax Number:		Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- | | | |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. | |
| | 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes. | |
| X | 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. | Effective Date: <u>1/1/1991</u> (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: 8/30/2021

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	8,827	-	8,499	19,018	-	\$36,344
Total						\$36,344

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Wipfli LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M																
1	FINANCIAL PROFILE INFORMATION																												
2																													
3	<i>Required to be completed for School Districts only.</i>																												
4																													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																												
6																													
7	<div style="display: flex; justify-content: space-between;"> Tax Year 2020 Equalized Assessed Valuation (EAV): 302,684,820 </div>																												
8																													
9	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 20%; text-align: center;">Educational</th> <th style="width: 20%; text-align: center;">Operations & Maintenance</th> <th style="width: 20%; text-align: center;">Transportation</th> <th style="width: 20%; text-align: center;">Combined Total</th> <th style="width: 25%; text-align: center;">Working Cash</th> </tr> </thead> <tbody> <tr> <td>Rate(s):</td> <td style="border: 1px solid black; text-align: center;">0.027248</td> <td style="border: 1px solid black; text-align: center;">0.004132</td> <td style="border: 1px solid black; text-align: center;">0.000801</td> <td style="border: 1px solid black; text-align: center;">0.032180</td> <td style="border: 1px solid black; text-align: center;">0.000000</td> </tr> </tbody> </table>														Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s):	0.027248	0.004132	0.000801	0.032180	0.000000				
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12																													
13	<p style="color: red; font-size: small;">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".</p>																												
14	B. Results of Operations *																												
15																													
16	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%; text-align: center;">Receipts/Revenues</th> <th style="width: 25%; text-align: center;">Disbursements/Expenditures</th> <th style="width: 25%; text-align: center;">Excess/ (Deficiency)</th> <th style="width: 25%; text-align: center;">Fund Balance</th> </tr> </thead> <tbody> <tr> <td style="border: 1px solid black; text-align: center;">11,061,733</td> <td style="border: 1px solid black; text-align: center;">9,956,280</td> <td style="border: 1px solid black; text-align: center;">1,105,453</td> <td style="border: 1px solid black; text-align: center;">6,383,386</td> </tr> </tbody> </table>													Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	11,061,733	9,956,280	1,105,453	6,383,386								
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17																													
18	<p style="font-size: x-small;">* 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.</p>																												
19																													
20																													
21	C. Short-Term Debt **																												
22																													
23	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%; text-align: center;">CPPRT Notes</th> <th style="width: 20%; text-align: center;">TAWs</th> <th style="width: 20%; text-align: center;">TANs</th> <th style="width: 20%; text-align: center;">TO/EMP. Orders</th> <th style="width: 20%; text-align: center;">EBF/GSA Certificates</th> </tr> </thead> <tbody> <tr> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> </tr> </tbody> </table>													CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates	0	0	0	0	0						
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27	<p style="font-size: x-small;">** The numbers shown are the sum of entries on page 26.</p>																												
28																													
29	D. Long-Term Debt																												
30	Check the applicable box for long-term debt allowance by type of district.																												
31																													
32	<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 5%; text-align: center;"><input checked="" type="checkbox"/></td> <td style="width: 45%;">a. 6.9% for elementary and high school districts,</td> <td style="width: 50%; border: 1px solid black; text-align: center;">20,885,253</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </tbody> </table>													<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	20,885,253	<input type="checkbox"/>	b. 13.8% for unit districts.											
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35	Long-Term Debt Outstanding:																												
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41	E. Material Impact on Financial Position																												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																												
43	Attach sheets as needed explaining each item checked.																												
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ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Roselle SD 12
District Code: 19-022-0120-02
County Name: DuPage

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	6,383,386.00	0.615	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	10,375,938.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(685,795.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	9,956,280.00	0.960	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	10,375,938.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(685,795.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	11,846,221.00	428.33	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	27,656.33		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	8,279,337.88		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		11,695,852.00	43.99	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		20,885,252.58		Value	0.20

Total Profile Score: 3.80 *

Estimated 2022 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		Account Groups	
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) ¹		185,689	148,727	11,975	29,766	11,539	110,695	2,982,856	0	0			
5	Investments	120	6,093,549	1,798,562	408,098	607,072	339,186	0	0	0	0			
6	Taxes Receivable	130	4,194,121	636,015	346,483	123,294	20,318	0	0	0	0			
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0			
8	Intergovernmental Accounts Receivable	150	46,569	0	0	27,517	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	26,386	0	69,795	0	0	0	0	0	0			
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0			
13	Total Current Assets		10,546,314	2,583,304	836,351	787,649	371,043	110,695	2,982,856	0	0	0		
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures	210											0	
16	Land	220											105,279	
17	Building & Building Improvements	230											19,535,289	
18	Site Improvements & Infrastructure	240											112,168	
19	Capitalized Equipment	250											2,477,076	
20	Construction in Progress	260											0	
21	Amount Available in Debt Service Funds	340												158,414
22	Amount to be Provided for Payment on Long-Term Debt	350												11,537,438
23	Total Capital Assets												22,229,812	11,695,852
24	CURRENT LIABILITIES (400)													
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	127,992	45,500	0	32,160	0	24,754	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	671,899	0	0	0	5,994	0	0	0	0			
31	Payroll Deductions & Withholdings	480	(52,812)	0	0	0	0	0	0	0	0			
32	Deferred Revenues & Other Current Liabilities	490	8,206,318	1,244,441	677,937	241,239	39,755	0	0	0	0			
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0			
34	Total Current Liabilities		8,953,397	1,289,941	677,937	273,399	45,749	24,754	0	0	0	0		
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												11,695,852
37	Total Long-Term Liabilities													11,695,852
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0			
39	Unreserved Fund Balance	730	1,592,917	1,293,363	158,414	514,250	325,294	85,941	2,982,856	0	0			
40	Investment in General Fixed Assets												22,229,812	
41	Total Liabilities and Fund Balance		10,546,314	2,583,304	836,351	787,649	371,043	110,695	2,982,856	0	0	0	22,229,812	11,695,852
42														
43	ASSETS /LIABILITIES for Student Activity Funds													
44	CURRENT ASSETS (100) for Student Activity Funds													
45	Student Activity Fund Cash and Investments	125	19,784											
46	Total Student Activity Current Assets For Student Activity Funds		19,784											
47	CURRENT LIABILITIES (400) For Student Activity Funds													
48	Total Current Liabilities For Student Activity Funds		0											
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	19,784											
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		19,784											
51														
52	Total ASSETS /LIABILITIES District with Student Activity Funds													
53	Total Current Assets District with Student Activity Funds		10,566,098	2,583,304	836,351	787,649	371,043	110,695	2,982,856	0	0	0		
54	Total Capital Assets District with Student Activity Funds												22,229,812	11,695,852
55	CURRENT LIABILITIES (400) District with Student Activity Funds													
56	Total Current Liabilities District with Student Activity Funds		8,953,397	1,289,941	677,937	273,399	45,749	24,754	0	0	0	0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds													
58	Total Long-Term Liabilities District with Student Activity Funds													11,695,852
59	Reserved Fund Balance District with Student Activity Funds	714	19,784	0	0	0	0	0	0	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	1,592,917	1,293,363	158,414	514,250	325,294	85,941	2,982,856	0	0	0		
61	Investment in General Fixed Assets District with Student Activity Funds												22,229,812	
62	Total Liabilities and Fund Balance District with Student Activity Funds		10,566,098	2,583,304	836,351	787,649	371,043	110,695	2,982,856	0	0	0	22,229,812	11,695,852

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	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	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	8,209,506	1,239,806	668,087	342,726	184,878	0	13,910	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	658,029	0	0	110,678	0	0	0	0	0
7	FEDERAL SOURCES	4000	443,364	3,842	0	39,872	2,894	0	0	0	0
8	Total Direct Receipts/Revenues		9,310,899	1,243,648	668,087	493,276	187,772	0	13,910	0	0
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	2,431,899								
10	Total Receipts/Revenues		11,742,798	1,243,648	668,087	493,276	187,772	0	13,910	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	5,388,506				90,715			0	
13	Support Services	2000	2,651,222	505,111		387,035	83,656	61,530		0	0
14	Community Services	3000	12,723	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	1,011,551	132	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,349,867	0	0			0	0
17	Total Direct Disbursements/Expenditures		9,064,002	505,243	1,349,867	387,035	174,371	61,530		0	0
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	2,431,899	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		11,495,901	505,243	1,349,867	387,035	174,371	61,530		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		246,897	738,405	(681,780)	106,241	13,401	(61,530)	13,910	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	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 ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
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 ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			47,189						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			2,118						
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			636,488						
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	53,257	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		53,257	0	685,795	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	47,189	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	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	2,118	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	636,488							
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	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		49,307	636,488	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		3,950	(636,488)	685,795	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		250,847	101,917	4,015	106,241	13,401	(61,530)	13,910	0	0
79	Fund Balances without Student Activity Funds - July 1, 2020		1,342,070	1,191,446	154,399	408,009	311,893	147,471	2,968,946	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		1,592,917	1,293,363	158,414	514,250	325,294	85,941	2,982,856	0	0
84											
85	Student Activity Fund Balance - July 1, 2020		26,898								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	3,409								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	10,523								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(7,114)								
91	Student Activity Fund Balance - June 30, 2021		19,784								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
94	LOCAL SOURCES	1000	8,212,915	1,239,806	668,087	342,726	184,878	0	13,910	0	0
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	658,029	0	0	110,678	0	0	0	0	0
97	FEDERAL SOURCES	4000	443,364	3,842	0	39,872	2,894	0	0	0	0
98	Total Direct Receipts/Revenues		9,314,308	1,243,648	668,087	493,276	187,772	0	13,910	0	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	2,431,899	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		11,746,207	1,243,648	668,087	493,276	187,772	0	13,910	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	5,399,029				90,715				
103	Support Services	2000	2,651,222	505,111		387,035	83,656	61,530		0	0
104	Community Services	3000	12,723	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	1,011,551	132	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,349,867	0	0			0	0
107	Total Direct Disbursements/Expenditures		9,074,525	505,243	1,349,867	387,035	174,371	61,530		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,431,899	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		11,506,424	505,243	1,349,867	387,035	174,371	61,530		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		239,783	738,405	(681,780)	106,241	13,401	(61,530)	13,910	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		53,257	0	685,795	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		49,307	636,488	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		3,950	(636,488)	685,795	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		1,612,701	1,293,363	158,414	514,250	325,294	85,941	2,982,856	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		7,824,922	1,216,210	665,056	332,965	76,905	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					59,136				
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	Total Ad Valorem Taxes Levied By District		7,824,922	1,216,210	665,056	332,965	136,041	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
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 ⁹	1230	130,308	15,037	0	9,022	47,370	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		130,308	15,037	0	9,022	47,370	0	0	0	0
19	TUITION	1300									
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	0								
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	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				300					
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					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	Total Transportation Fees					300					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	12,337	5,919	3,031	439	1,467	0	13,910	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		12,337	5,919	3,031	439	1,467	0	13,910	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,063								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	571								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		1,634								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	43,425	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	3,409								
83	Total District/School Activity Income (without Student Activity Funds)		43,425	0							
84	Total District/School Activity Income (with Student Activity Funds)		46,834								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	56,859								
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	0								
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	Total Textbook Income		56,859								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	45,000	0							
98	Contributions and Donations from Private Sources	1920	16	2,640	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	100	0		0					
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	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	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983				0		0			

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991	89,510	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	0
109	Other Local Revenues (Describe & Itemize)	1999	5,395	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		140,021	2,640	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	8,209,506	1,239,806	668,087	342,726	184,878	0	13,910	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	8,212,915								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	590,417	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	Total Unrestricted Grants-In-Aid		590,417	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	35,405			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	13,294			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		48,699	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	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	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
148	State Free Lunch & Breakfast	3360	198								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	0	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	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		33,838	0				
155	Transportation - Special Education	3510	0	0		76,840	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		110,678	0				
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	18,715	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		67,612	0	0	110,678	0	0	0	0	0
172	Total Receipts from State Sources	3000	658,029	0	0	110,678	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	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	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	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	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	824				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	62,115				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	Total Food Service		62,939				0				
201	TITLE I										
202	Title I - Low Income	4300	34,763	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	0	0		0	0				
206	Total Title I		34,763	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	3,085	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	Total Title IV		3,085	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	11,513	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	210,362	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	1,806	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	Total Federal - Special Education		223,681	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		0	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			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

**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)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	Total Stimulus Programs		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	59			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	8,160	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	25,463	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	22,456	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	62,758	3,842		39,872	2,894	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		443,364	3,842	0	39,872	2,894	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	443,364	3,842	0	39,872	2,894	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		9,310,899	1,243,648	668,087	493,276	187,772	0	13,910	0	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		9,314,308	1,243,648	668,087	493,276	187,772	0	13,910	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,044,887	559,992	68,448	57,045	0	2,101	0	0	3,732,473	3,536,124
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	911,284	146,907	29,406	147	0	0	0	0	1,087,744	1,091,444
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	114,234	23,464	0	0	0	0	0	0	137,698	146,951
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	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	3,496	24	0	(65)	0	490	0	0	3,945	101,600
15	Summer School Programs	1600	11,488	173	0	0	0	0	0	0	11,661	400
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	205,009	22,932	2,140	59	0	0	0	0	230,140	259,493
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						184,845			184,845	71,050
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						10,523			10,523	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	4,290,398	753,492	99,994	57,186	0	187,436	0	0	5,388,506	5,207,062
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	4,290,398	753,492	99,994	57,186	0	197,959	0	0	5,399,029	5,207,062
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	188,691	31,668	20	535	0	0	0	0	220,914	221,057
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
40	Health Services	2130	108,243	10,994	915	3,961	0	146	0	0	124,259	129,083
41	Psychological Services	2140	66,500	15,853	2,543	778	0	0	1,098	0	86,772	66,500
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	363,434	58,515	3,478	5,274	0	146	1,098	0	431,945	416,640
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	267,122	47,403	28,562	40,803	0	0	0	0	383,890	397,784
47	Educational Media Services	2220	96,586	14,527	9,537	7,271	0	0	0	0	127,921	251,189
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
49	Total Support Services - Instructional Staff	2200	363,708	61,930	38,099	48,074	0	0	0	0	511,811	648,973
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	4,287	153,799	1,991	0	8,710	0	0	168,787	147,875
52	Executive Administration Services	2320	177,242	51,917	3,871	388	0	1,557	0	0	234,975	235,082
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	177,242	56,204	157,670	2,379	0	10,267	0	0	403,762	382,957
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	331,600	116,192	1,413	39	0	488	0	0	449,732	456,997
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	331,600	116,192	1,413	39	0	488	0	0	449,732	456,997
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	126,000	44,888	1,947	0	0	0	0	0	172,835	175,696
62	Fiscal Services	2520	174,930	46,179	4,836	5,791	0	7,391	0	0	239,127	242,048
63	Operation & Maintenance of Plant Services	2540	0	0	18,233	28,158	0	0	0	0	46,391	54,912
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	27,110	2	0	32,513	0	548	0	0	60,173	175,128
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	328,040	91,069	25,016	66,462	0	7,939	0	0	518,526	647,784
68	SUPPORT SERVICES - CENTRAL											
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	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	6,825	1,493	192,410	45,282	81,810	0	7,626	0	335,446	352,939
74	Total Support Services - Central	2600	6,825	1,493	192,410	45,282	81,810	0	7,626	0	335,446	352,939
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	2,000
76	Total Support Services	2000	1,570,849	385,403	418,086	167,510	81,810	18,840	8,724	0	2,651,222	2,908,290
77	COMMUNITY SERVICES (ED)	3000	0	1,627	629	10,467	0	0	0	0	12,723	52,153
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			0			0	0
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	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						1,011,551			1,011,551	1,103,900
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						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						1,011,551			1,011,551	1,103,900
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	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			0			1,011,551			1,011,551	1,103,900
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
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**

	A	B	C	D	E	F	G	H	I	J	K	L
	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	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										40,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		5,861,247	1,140,522	518,709	235,163	81,810	1,217,827	8,724	0	9,064,002	9,311,405
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		5,861,247	1,140,522	518,709	235,163	81,810	1,228,350	8,724	0	9,074,525	9,311,405
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										246,897	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										239,783	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
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	2,000	0	0	0	0	0	2,000	0
128	Operation & Maintenance of Plant Services	2540	0	0	331,964	132,570	36,185	0	2,392	0	503,111	583,763
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	0	0	333,964	132,570	36,185	0	2,392	0	505,111	583,763
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	0	0	333,964	132,570	36,185	0	2,392	0	505,111	583,763
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			132			132	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			132			132	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			132			132	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
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	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										10,000
155	Total Direct Disbursements/Expenditures		0	0	333,964	132,570	36,185	132	2,392	0	505,243	593,763
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										738,405	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			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	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
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	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						449,608			449,608	530,426
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							897,189			897,189	763,077
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			2,752			318			3,070	0
176	Total Debt Services	5000			2,752			1,347,115			1,349,867	1,293,503
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				2,752			1,347,115			1,349,867	1,293,503
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(681,780)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	45,845	197	340,993	0	0	0	0	0	387,035	485,954
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	45,845	197	340,993	0	0	0	0	0	387,035	485,954
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
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			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			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**

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		45,845	197	340,993	0	0	0	0	0	387,035	485,954
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										106,241	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		47,674							47,674	49,869
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		38,074							38,074	36,484
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		1,443							1,443	2,715
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		426							426	2,601
228	Summer School Programs	1600		167							167	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		2,931							2,931	2,550
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		90,715							90,715	94,219
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		2,557							2,557	3,121
237	Guidance Services	2120		0							0	0
238	Health Services	2130		6,557							6,557	2,809
239	Psychological Services	2140		808							808	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		9,922							9,922	5,930
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		3,584							3,584	4,370
245	Educational Media Services	2220		1,328							1,328	9,260
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		4,912							4,912	13,630
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		2,579							2,579	1,913
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	Total Support Services - General Administration	2300		2,579							2,579	1,913
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		20,531							20,531	33,293
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		20,531							20,531	33,293

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		1,828							1,828	1,769
261	Fiscal Services	2520		35,829							35,829	25,438
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		0							0	520
264	Pupil Transportation Services	2550		4,601							4,601	0
265	Food Services	2560		2,068							2,068	2,081
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		44,326							44,326	29,808
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		1,386							1,386	16,432
274	Total Support Services - Central	2600		1,386							1,386	16,432
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		83,656							83,656	101,006
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
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	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			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	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			174,371				0			174,371	195,225
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,401	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	49,573	0	11,957	0	0	0	61,530	90,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	49,573	0	11,957	0	0	0	61,530	90,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			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	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/Expenditures		0	0	49,573	0	11,957	0	0	0	61,530	90,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(61,530)	
311												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
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	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	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	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	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	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	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	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										

**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 (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	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	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610	0	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	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
386	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
387	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110			0			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 (Describe & Itemize)	4190			0			0			0	0
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
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 (Describe & Itemize)	4290						0			0	0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
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 (Describe & Itemize)	4390			0			0			0	0
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110						0			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	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
422	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
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	0
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	0
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	0
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						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300										
444	Principal Retired)							0			0	0
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4						
5	Educational	7,824,922	4,012,197	3,812,725	8,247,556	4,235,359
6	Operations & Maintenance	1,216,210	608,426	607,784	1,250,694	642,268
7	Debt Services **	665,056	331,454	333,602	681,344	349,890
8	Transportation	332,965	117,945	215,020	242,451	124,506
9	Municipal Retirement	76,905	9,424	67,481	19,372	9,948
10	Capital Improvements	0		0		0
11	Working Cash	0		0		0
12	Tort Immunity	0		0		0
13	Fire Prevention & Safety	0		0		0
14	Leasing Levy	0		0		0
15	Special Education	0		0		0
16	Area Vocational Construction	0		0		0
17	Social Security/Medicare Only	59,136	10,013	49,123	20,583	10,570
18	Summer School	0		0		0
19	Other (Describe & Itemize)	0		0		0
20	Totals	10,175,194	5,089,459	5,085,735	10,462,000	5,372,541
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long- Term Debt
31	Taxable Gen Obligation Limited School Bonds, Series 2012	06/28/12	3,090,000	1, 3	560,000			505,000	55,000	52,772
32	Taxable Gen Obligation Limited School Bonds, Series 2015	06/03/15	3,855,000	1, 3	3,855,000				3,855,000	3,698,814
33	Debt Certificate	11/30/17	8,720,000	7	8,065,000			345,000	7,720,000	7,720,000
34	Capital Lease	07/27/17	134,621	8	59,784			27,998	31,786	31,786
35	Capital Lease	10/15/20	53,257	8		53,257		19,191	34,066	34,066
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			15,852,878		12,539,784	53,257	0	897,189	11,695,852	11,537,438
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other Debt Certificate					
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other Capital Lease					
54	3. Refunding Bonds	6. Building Bonds			9. Other					

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2020										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	0					
6	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	0					
7	Drivers' Education Fees				10-1970						
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						
10	Other Receipts (Describe & Itemize)				-	0					
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	Total Receipts					0	0	0	0	0	
13	DISBURSEMENTS:										
14	Instruction				10 or 50-1000						
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				80	0					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt				30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
20	Debt Services Other (Describe & Itemize)				30-5400						
21	Total Debt Services								0		
22	Other Disbursements (Describe & Itemize)				-						
23	Total Disbursements					0	0	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2021					0	0	0	0	0	
25	Reserved Cash Balance				714						
26	Unreserved Cash Balance				730	0	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
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:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					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	Total					0					
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0					OK					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											
2	Please read schedule instructions before completing.											
3	<div style="float: right; border: 1px solid black; padding: 5px; width: fit-content;"> SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	X		Yes				No				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.									
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	24,689									24,689
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	Total Revenue Section A		24,689	0		0	0	0			0	24,689
17	Revenue Section B		Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.									
18		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
22	CARES Act - Nutrition Funding (Insert FY21 recognized revenue from link below)	link in cell A22	12,213									12,213
23	https://www.isbe.net/Layouts/Download.aspx?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx											
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	33,374	3,842		39,872	2,894					79,982
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998	4,695									4,695
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
28	Total Revenue Section B		50,282	3,842		39,872	2,894	0			0	96,890
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
30	Total Other Federal Revenue (Section A plus Section B)	4998	62,758	3,842		39,872	2,894	0			0	109,366
31	Total Other Federal Revenue from Revenue Tab	4998	62,758	3,842		39,872	2,894	0			0	109,366
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												
35	Part 2: CARES, CRRSA, and ARP EXPENDITURES											

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

	A	B	C	D	E	F	G	H	I	J	K	L
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	Expenditure Section A:											
38	ESSER I EXPENDITURES											
39												
40												
41	FUNCTION											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000				400	79					479
44	SUPPORT SERVICES Total Expenditures	2000				550	23,660					24,210
45												
46	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				23,022						23,022
49	FOOD SERVICES (Total)	2560										0
50												
51	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
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	0	0		0		0
55	Expenditure Section B:											
56	CARES ACT -Nutrition Funding EXPENDITURES											
57												
58												
59	FUNCTION											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000										0
62	SUPPORT SERVICES Total Expenditures	2000										0
63												
64	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560										0
68												
69	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES											
75												
76												
77	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000				17,754	17,791	400	7,990			43,935
80	SUPPORT SERVICES Total Expenditures	2000				42,032		2,000	2,648	1,842		48,522

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

	A	B	C	D	E	F	G	H	I	J	K	L
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										2,000
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										4,490
85	FOOD SERVICES (Total)	2560										0
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
91	Expenditure Section D:											
92	GEER I EXPENDITURES											
93	DISBURSEMENTS											
94			(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	
95	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES											
111	DISBURSEMENTS											
112			(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	
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
127												
128	Expenditure Section F:											
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
130				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
131				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
132	FUNCTION											
133	INSTRUCTION	1000		17,754	17,791	800	8,069	0	0	0		44,414
134	SUPPORT SERVICES	2000		42,032	0	2,550	26,308	1,842	0	0		72,732
135	TOTAL EXPENDITURES											117,146
136												
137	Expenditure Section G:											
138	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
139				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
140				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
141	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	105,279			105,279						105,279
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	19,535,289			19,535,289	50	8,248,432	614,559		8,862,991	10,672,298
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	112,168			112,168	20	101,821	1,841		103,662	8,506
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,400,381	76,695		2,477,076	10	1,868,766	155,533		2,024,299	452,777
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	22,153,117	76,695	0	22,229,812		10,219,019	771,933	0	10,990,952	11,238,860
17	Non-Capitalized Equipment	700				11,116	10		1,112			
18	Allowable Depreciation								773,045			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	9,064,002		
9	O&M	Expenditures 16-24, L155	Total Expenditures		505,243		
10	DS	Expenditures 16-24, L178	Total Expenditures		1,349,867		
11	TR	Expenditures 16-24, L214	Total Expenditures		387,035		
12	MR/SS	Expenditures 16-24, L299	Total Expenditures		174,371		
13	TORT	Expenditures 16-24, L429	Total Expenditures		0		
14			Total Expenditures	\$	11,480,518		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
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		11,661		
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		184,845		
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 Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		12,723		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		1,011,551		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		81,810		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		8,724		
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		132		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		36,185		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		2,392		
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		897,189		
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		0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		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		167		
72	MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services		0		
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 Progrms - Private Tuition		0		

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount			
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							
97				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$		2,247,379
98				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			9,233,139
99				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			632.20
100				Estimated OEPP (Line 97 divided by Line 98)	\$		14,604.78

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	300		
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		1,634		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		43,425		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		56,859		
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		0		
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		45,000		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		100		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		89,510		
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		48,699		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		0		
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		198		
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		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		110,678		
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		18,715		
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		62,939		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		34,763		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV		3,085		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		210,362		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		1,806		
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		0		
153	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments		0		
154	ED	Revenues 10-15, L255, Col C	4901 Race to the Top		0		
155	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		
156	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0		
157	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		59		
158	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
159	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
160	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality		8,160		
161	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools		0		
162	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants		0		
163	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0		
164	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		25,463		
165	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		22,456		
166	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		109,366		
167	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses		(24,689)		
168	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		190,539		
169	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		26,605		
195				Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	1,086,032	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		8,147,107	
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		773,045	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		8,920,152	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		632.20	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		14,109.70	
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.						
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.						
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary						

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

Fund-Function-Object Chart

Indirect Cost Plan
(double click to
view)

Subaward & Subcontract Guidelines

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

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


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

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

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i> 824							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required). 6,749							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		5,479,221		5,479,221		
20	Support Services:							
21	Pupil	2100		440,769		440,769		
22	Instructional Staff	2200		516,723		516,723		
23	General Admin.	2300		406,341		406,341		
24	School Admin	2400		470,263		470,263		
25	Business:							
26	Direction of Business Spt. Srv.	2510	174,663	0	174,663	0		
27	Fiscal Services	2520	274,956	0	274,956	0		
28	Oper. & Maint. Plant Services	2540		510,925	510,925	0		
29	Pupil Transportation	2550		391,636		391,636		
30	Food Services	2560		61,417		61,417		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	247,396	0	247,396	0		
38	Other:	2900		0		0		
39	Community Services	3000		12,723		12,723		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)			(613,584)		(613,584)		
41	Total		697,015	7,676,434	1,207,940	7,165,509		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	697,015	Total Indirect Costs:	1,207,940		
44			Total Direct Costs:	7,676,434	Total Direct Costs:	7,165,509		
45			= 9.08%		= 16.86%			
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Roselle SD 12										
7	19-022-0120-02										
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 										
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services		X	X		GCA Services Group					
13	Educational Shared Programs										
14	Employee Benefits		X	X		Educational Benefit Cooperative (100 LEA's)					
15	Energy Purchasing										
16	Food Services		X	X		Preferred Meals					
17	Grant Writing										
18	Grounds Maintenance Services		X	X		GCA Services Group					
19	Insurance		X	X		SSCIP					
20	Investment Pools		X	X		PMA Financial Network					
21	Legal Services		X	X		Lake Park Tax Consortium (12 taxing bodies)					
22	Maintenance Services		X	X		GCA Services Group					
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives		X	X		Northern DuPage Special Education Cooperative (NDSEC)					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing		X	X		Lake Park and feeder districts					
29	Technology Services										
30	Transportation		X	X		First Student Inc/Septran					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
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: Roselle SD 12
RCDT Number: 19-022-0120-02

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	234,975		0	234,975	235,849			235,849
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	172,835	0	0	172,835	180,031			180,031
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		407,810	0	0	407,810	415,880	0	0	415,880
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									2%

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. Pages 7 & 26 - Issuance of long-term debt differs between these two pages due to capital leases
- 2.
- 3.
- 4.

Reference Pages.

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



Please insert files above

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	9,310,899	1,243,648	493,276	13,910	11,061,733
9	Direct Expenditures	9,064,002	505,243	387,035		9,956,280
10	Difference	246,897	738,405	106,241	13,910	1,105,453
11	Fund Balance - June 30, 2021	1,592,917	1,293,363	514,250	2,982,856	6,383,386
12	<div style="border-left: 1px dashed red; padding-left: 10px;"> Balanced - no deficit reduction plan is required. </div>					
13						
14						
15						

FY 2021 Audit Checklist

RCOT: 19-022-0120-02

School District/Joint Agreement Name: Roselle SD 12

Auditor Name: Andrew Mace

License #: 066-004023 License Expiration Date (below):
11/30/2021

(ISBE Use) Date Received:

(ISBE Use) Revised: Revised Loaded:

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

- 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.
- Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 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.
- All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
- Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- If district is subject to PTELL on tab "Aud Quest 2", line 22 be sure to check the box and enter the effective date.
- 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

- Cover Page: The Accounting Basis must be Cash or Accrual.
- Cover Page: Choose School District or Joint Agreement.

What Basis of Accounting is used?

Choose School District or Joint Agreement.

Accounting for late payments (Audit Questionnaire Section D)

Is Budget Deficit Reduction Plan Required?

ACCRUAL

SCHOOL DISTRICT

OK

Congratulations! You have a balanced AFR.

- Page 3: Financial Information must be completed.

Section A: Tax rates are not entered in the following format: {1.50 should be .0150}. Please enter with the correct decimal point.

Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.

Section D: Check a or b that agrees with the school district type.

Section E: Is there a material impact on the entity's financial position?

OK

OK

OK

NO

- Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.

Fund (10) ED: Cash balances cannot be negative.

Fund (20) O&M: Cash balances cannot be negative.

Fund (30) DS: Cash balances cannot be negative.

Fund (40) TR: Cash balances cannot be negative.

Fund (50) MR/SS: Cash balances cannot be negative.

Fund (60) CP: Cash balances cannot be negative.

Fund (70) WC: Cash balances cannot be negative.

Fund (80) Tort: Cash balances cannot be negative.

Fund (90) FP&S: Cash balances cannot be negative.

OK

OK

OK

OK

OK

OK

OK

OK

OK

- Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

General Long-Term Debt, Cell N23 must = Cell N41.

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

- Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.

Fund 10, Cells C38+C39 must = Cell C81.

Fund 20, Cells D38+D39 must = Cell D81.

Fund 30, Cells E38+E39 must = Cell E81.

Fund 40, Cells F38+F39 must = Cell F81.

Fund 50, Cells G38+G39 must = Cell G81.

Fund 60, Cells H38+H39 must = Cell H81.

Fund 70, Cells I38+I39 must = Cell I81.

Fund 80, Cells J38+J39 must = Cell J81.

Fund 90, Cells K38+K39 must = Cell K81.

OK

OK

OK

OK

OK

OK

OK

OK

OK

- Page 26: Schedule of Long-Term Debt

Note: Explain any unreconcilable differences in the Itemization sheet.

Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).

Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).

ERROR!

OK

- Page 7-9: Other Sources of Funds must = Other Uses of Funds

Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C48:K49

Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.

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

OK

OK

- Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.

Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.

Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0

OK

OK

- Page 5: "On behalf" payments to the Educational Fund

Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.

OK

- Page 33-35: The 9 Month ADA must be entered on Line 98.

OK

- Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.

OK

- Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.

OK

- Page 36: Contracts Paid In Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid In CY tab.

OK

- Page 38: SHARED OUTSOURCED SERVICES, Completed.

OK

- Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.

OK

- Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0

OK

- Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds

OK

- Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab

OK

- Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds

OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx

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

GATA REQUIREMENTS

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

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

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

What is the Consolidated Year End Financial Report?

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

How do I complete the CYEFR?

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

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

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

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

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