

Due to ISBE on	Friday, October 15, 2021
Due to ISBE on	Monday, November 15, 2021
SD/Ju21	

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 <small>(See instructions on inside of this page.)</small>		Certified Public Accountant Information	
<input type="checkbox"/> SCHOOL DISTRICT/Joint Agreement Number: 05-016-0735-02 County Name: COOK Name of School District/Joint Agreement: SKOKIE SCHOOL DISTRICT 73 1/2 Address: 8000 EAST PRAIRIE ROAD City: SKOKIE Email Address: SEELERSON@SD735.ORG Zip Code: 60076		Accounting Basis: <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRAUL	
		Filing Status: <input type="checkbox"/> Submit electronic AFR directly to ISBE Click on the Link to Submit: SEASUB@ISBE.IL.GOV	
		Address: 5400 WEST ELM STREET, SUITE 203 City: MCHENRY Phone Number: (815)344-1300 IL License Number: 065-028816 Email Address: SEAS@EDERCASELLA.COM	State: IL Zip/Code: 60050 Fax Number: (815)344-1320 Expiration Date: 12/31/21
Annual Financial Report <input type="checkbox"/> Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-782-5630 or GATA@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information	
		<input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
		District Superintendent/Administrator Name (Type or Print): ZIPPORAH HIGHTOWER Email Address: ZHIGHTOWER@SD735.ORG	
		Township Treasurer Name (Type or Print): MARTY PALTZER Email Address: MARTY@NTS1.ORG	
Telephone: (847)324-0509		Telephone: (847)965-0034	
Fax Number: 		Fax Number: 	
Signature & Date: Signature & Date:		Signature & Date: Signature & Date:	

*This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C, (Part 100).
ISBE Form SD/50-350(AA-00-60 (05/21-version2)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
In some instances, use of open account code(s) 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 (call).

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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 L, Subchapter C (Part 100)	
1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OFPP 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.

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 finding(s)/comment(s).

PART A - FINDINGS

1. One or more school board members, administrator's, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act* [5 ILCS 4/20/4-401].

2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2.10-20.19-56].

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, 204 and 205].

10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 204, 205].

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, 27-23, 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 comment's box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1, 5/10-17, 5/17-1].

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 or wages as permitted in Illinois School Code [105 ILCS 5/8-16, 32-7.2, 34-76, and 1-98].

18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/s other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.

20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.

21. Check this box if the district is subject to the Property Tax Extension Limitation Law.

AUDITOR'S QUESTIONNAIRE

Effective Date: 2/12/95 (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. Payment's should only be listed once.

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

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

Date:

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						\$-
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Direct Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						
	2,959				68,734	\$71,733
Total						\$71,733

- Revenue Code 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3550-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:

Eder, Casella & Co
Name of Audit Firm (print)

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

PDF in Opinion Page with signature

Signature

Dec-21

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	
FINANCIAL PROFILE INFORMATION														
Required to be completed for School Districts only.														
A. Tax Rates (Enter the tax rate - ex. .0150 for \$1.50)														
Tax Year 2020														
Equalized Assessed Valuation (EAV): 355,074,395														
Rate(s):	0.029844			+ 0.005023			+ 0.005078			= 0.039950			0.000457	
B. A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
Results of Operations *														
Receipts/R Revenues		Disbursements/ Expenditures		Excess/(Deficiency)		Fund Balance								
16	18,875,480		18,295,660		579,820		27,678,454							
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
C. Short-Term Debt **														
21	CPRT Notes		TAWs		TRANS		TO/EMP. Orders		EBP/GSA Certificates					
22	0		0		0		0		0					
23														
24	Other		Total		0		0		0					
25	** The numbers shown are the sum of entries on page 26.													
26														
D. Long-Term Debt														
Check the applicable box for long-term debt allowance by type of district.														
30	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,													
31	<input type="checkbox"/> b. 13.8% for unit districts.													
32														
33														
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)													
38														
39	Outstanding: 12,390,000													
40														
E. Material Impact on Financial Position														
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
42	Attach sheets as needed explaining each item checked.													
43														
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													

	A	B	C	D	E	F	G	H	I	J	K	L	M
49													
50													
51													
52													
53													
54													
55													
56													
57													
58													
59													
60													
61													
62													

Passage of Referendum
Taxes Filed Under Protest
Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
Other Ongoing Concerns (Describe & Itemize)

Comments:

A	B	C	D	E	F	G	H	I	K	L	M	N	O	F	Q	R
ESTIMATED FINANCIAL PROFILE SUMMARY																
(Go to the following website for reference to the Financial Profile)																
https://www.lsbe.net/Pages/School-District-Financial-Profile.aspx																
1. District Name: SKOKIE SCHOOL DISTRICT 73 1/2																
2. District Code: 05-016-0735-02																
3. County Name: COOK																
4. Fund Balance to Revenue Ratio:																
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)																
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding CD57, CD61, CD65, CD69 and CD73)																
5. Expenditures to Revenue Ratio:																
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)																
Less: Operating Debt Pledged to Other Funds (P7, Cell C8, D8, F8, & I8) (Excluding CD57, CD61, CD65, CD69 and CD73)																
Possible Adjustment:																
6. Days Cash on Hand:																
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)																
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)																
7. Percent of Short-Term Borrowing Maximum Remaining:																
Tax Anticipation Warrant Borrowed (P26, Cell C16-7 & I11)																
EAV x 85% x Combined Tax Rates (P3, Cell I7 and J10)																
8. Percent of Long-Term Debt Margin Remaining:																
Long-Term Debt Outstanding (P3, Cell H38)																
Total Long-Term Debt Allowed (P3, Cell H32)																
9. Total Profile Score:																
10. Estimated 2022 Financial Profile Designation:																
11. Total Profile Score:																
12. Estimated 2022 Financial Profile Designation:																
13. Total Profile Score:																
14. Estimated 2022 Financial Profile Designation:																
15. Total Profile Score:																
16. Estimated 2022 Financial Profile Designation:																
17. Total Profile Score:																
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35. Total Profile Score:																
36. Total Profile Score:																
37. Total Profile Score:																
38. Total Profile Score:																
39. Total Profile Score:																
40. Total Profile Score:																
41. Total Profile Score:																
42. Total Profile Score:																

* 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 (Enter ASSETS (Enter Whole Dollars)	B											
		B (10)	C (20)	D (30)	E (40)	F (50)	G (60)	H (70)	I (80)	J (90)	K (90)		
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Cap Account 111 through 115] ¹		11,802,415	5,937,933	2,013,005	3,984,985	2,165,536	4,337,528	5,830,334	1,631,539	
2	3	4	Investments	120	6,118,471	926,665	432,870	507,717	301,173	0	81,691	115,476	
			Taxes Receivable	130	0	0	0	0	0	0	0	163,203	
			Int'l Fund Receivables	140	440,527	0	0	68,334	0	0	0	0	
			Intergovernmental Accounts Receivable	160	0	0	0	313	0	0	0	0	
			Other Receivables	170	0	0	0	0	0	0	0	0	
			Inventory	180	0	0	0	0	0	0	0	0	
			Prepaid Items	190	0	0	0	0	0	0	0	0	
			Other Current Assets [Describe & Itemize]	190	18,361,413	6,864,258	2,443,892	4,561,649	2,473,709	4,337,528	5,912,023	1,747,015	
			CAPITAL ASSETS (90)									1,568,308	
			Land	210									
			Buildings & Building Improvements	220									
			Site Improvement & Infrastructure	240									
			Graded Land	250									
			Contracts in Progress	260									
			Amount Available in Debt Service Funds	340									
			Amount to be Provided for Payment on Long-term Debt	350									
			Total Capital Assets										
			CURRENT LIABILITIES (90)										
			Int'l Fund Payables	410	0	0	0	0	0	0	0	0	
			Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	
			Other Payables	430	62,226	82,600	0	16,427	0	99,541	0	0	
			Contract Liab	440	0	0	0	0	0	0	0	0	
			Uns'ns Payable	460	0	0	0	0	0	0	0	0	
			Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	
			Payroll Deductions & Withholdings	480	317,642	1,0031	0	6,687	0	0	0	0	
			Due to Revenue & Other Current Liabilities	490	6,009,055	926,665	432,870	907,717	301,173	81,691	115,476	163,203	
			Due to Activity Fund Organizations	493	6,389,073	1,019,296	432,870	930,831	308,173	99,541	81,691	115,476	
			LONG-TERM LIABILITIES (50)									163,203	
			Long-term Debt Payable [General Obligation, Revenue, Other]	511									
			37 Total Long-Term Liabilities										
			Reserves and Fund Balances	38									
			Unassigned Fund Balance	39	730	11,972,340	5,844,652	2,013,005	4,030,818	1,241,555	4,237,987	5,830,334	1,631,539
			Investment in General Fund Assets	40								1,405,105	
			Total Liabilities and Fund Balances	41	730	18,361,413	6,864,258	2,443,892	4,561,649	2,473,709	4,337,528	5,912,023	1,568,308
			42 CURRENT ASSETS (LIABILITIES) FOR STUDENT ACTIVITY FUNDS										
			ASSETS (90) for Student Activity Funds	43									
			Student Activity Fund Cash and Investments	44									
			Total Student Activity Fund Cash and Investments	45	128	122,560							
			Student Activity Fund Cash and Investments	46									
			Total Current Assets [Cash and Student Activity Funds]	47									
			Total Current Assets [Cash and Student Activity Funds]	48									
			Reversing Student Activity Fund Balance for Student Activity Funds	49									
			Total Student Activity Liabilities and Fund Balance for Student Activity Funds	50	715	124,177							
			51 Total Student Activity Liabilities and Fund Balance for Student Activity Funds										
			52 TOTAL ASSETS, LIABILITIES, DISTRICT AND STUDENT ACTIVITY FUNDS										
			Total Current Assets [District with Student Activity Funds]	53									
			Total Capital Assets [District with Student Activity Funds]	54									
			Total Current Liabilities [District with Student Activity Funds]	55									
			Total Long-Term Liabilities [District with Student Activity Funds]	56									
			Received Fund Balance [District with Student Activity Funds]	57									
			Unreconciled Fund Balance [District with Student Activity Funds]	58									
			Received Fund Balance [District with Student Activity Funds]	59									
			Unreconciled Fund Balance [District with Student Activity Funds]	60									
			Investment in General Fund Assets [District with Student Activity Funds]	61									
			Total Liabilities and Fund Balance [District with Student Activity Funds]	62									

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

1	A (Enter Whole Dollars)	B	L	M	N			
					Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	CURRENT ASSETS (600)							
3	Cap. Accts. 111 through 115] ¹							
4								
5	Investments	120						
6	Taxes Receivable	130						
7	Int'l Fund Receivables	140						
8	Int'l Governmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets [Describe & Itemize]	190						
13	Net Current Assets				0			
14	CAPITAL ASSETS (600)							
15	Land	210						
16	Works-Art & Historical Treasures	220						
17	Buildings & Building Improvements	230						
18	Site Improvement & Infrastructure	240						
19	Graded Equipment	250						
20	Contracts in Progress	260						
21	Amount Available in Debt Service Funds	340						
22	Amount to be Provided for Payment on Long-term Debt	350						
23	Total Capital Assets				36,241,542			12,390,000
24	CURRENT LIABILITIES (600)							
25	Int'l Fund Payables	410						
26	Int'l Governmental Accounts Payable	420						
27	Other Payables	430						
28	Contract Payable	440						
29	Uns. Payable	450						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities				0			
35	LONG-TERM LIABILITIES (600)							
36	Long-term Debt Payable (General Obligation, Revenue, Other)	511						
37	Total Long-Term Liabilities				12,390,000			
38	Revised Fund Balance	714						
39	Unrevised Fund Balance	730						
40	Investment in General Fund Assets							
41	Total Liabilities and Fund Balances				0			
42					36,241,542			12,390,000
43	ASSETS (LIABILITIES) for Student Activity Funds							
44	CURRENT ASSETS (600) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	128						
46	Total Student Activity Current Assets for Student Activity Funds							
47	CURRENT LIABILITIES (600) for Student Activity Funds							
48	Total Current Liabilities for Student Activity Funds							
49	Revised Student Activity Fund Balance for Student Activity Funds	715						
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds							
51	TOTAL ASSETS, LIABILITIES & FUND BALANCES for Student Activity Funds							
52								
53	Total Current Assets for Student Activity Funds	0						
54	Total Capital Assets for Student Activity Funds				36,241,542			12,390,000
55	Long-term Liabilities for Student Activity Funds							
56	Total Current Liabilities for Student Activity Funds	0						
57	Total Long-term Liabilities for Student Activity Funds							
58	Total Long-Term Liabilities for Student Activity Funds				12,390,000			
59	Revised Fund Balance for Student Activity Funds	714						
60	Unrevised Fund Balance for Student Activity Funds	730						
61	Investment in General Fund Assets for Student Activity Funds							
62	Total Liabilities and Fund Balances for Student Activity Funds				0			
					36,241,542			12,390,000

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 Description	A Whole Dollars)	B (Enter Acct #)	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)	
RECEIPTS/REVENUES												
4 LOCAL SOURCES	1000		12,160,844	1,807,465	691,396	1,682,931	628,307	38,358	225,062	224,019	308,522	
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		0	0	0	0	0	0	0	0	0	
6 STATE SOURCES	3000		1,812,558	50,000	0	277,707	0	0	0	0	0	
7 FEDERAL SOURCES	4000		858,913	0	0	0	0	0	0	0	0	
8 Total Direct Receipts/Revenues	14,832,315		1,857,465	691,396	1,960,638	628,307	38,358	225,062	224,019	308,522		
9 Receipts/Revenues for "On Behalf" Payments ²	3998		7,092,031	0	0	0	0	0	0	0	0	
10 Total Receipts/Revenues			21,924,346	1,857,465	691,396	1,960,638	628,307	38,358	225,062	224,019	308,522	
DISBURSEMENTS/EXPENDITURES												
12 Instruction	1000		8,556,832			16,141					0	
13 Support Services	2000		6,213,692	1,111,777		674,186	311,210	914,956		132,938	0	
14 Community Services	3000		5,785	0		0	0	0		0	0	
15 Payments to Other Districts & Governmental Units	4000		1,704,542	28,856	0	0	0	0		0	0	
16 Debt Service	5000		0	0	1,486,907	0	0	0		0	0	
17 Total Direct Disbursements/Expenditures	16,480,841		1,140,633	1,486,907	674,186	473,351	914,956		132,938	0		
18 Disbursements/Expenditures for "On Behalf" Payments ²	4180		7,092,031	0	0	0	0	0		0	0	
19 Total Disbursements/Expenditures			23,572,872	1,140,633	1,486,907	674,186	473,351	914,956	132,938	0		
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³			1,648,526	716,832	(795,511)	1,286,452	154,956	(876,638)	225,062	91,081	308,522	
OTHER SOURCES/USES OF FUNDS												
22 PERMANENT TRANSFER FROM VARIOUS FUNDS												
23 Abolishment of the Working Cash Fund ¹²	7110											
24 Abolishment of the Working Cash Fund ¹²	7110		807,350	0	0	0	0	5,000,000	0	0	0	
25 Transfer of Working Cash Fund Interest	7120		0	0	0	0	0	0		0	0	
27 Transfer Among Funds	7130		0	0	0	0	0	0		0	0	
28 Transfer of Interest	7140		0	0	0	0	0	0		0	0	
29 Transfer from Capital Project Fund to OEM Fund	7150		0									
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to OEM 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	55,293	0	0	4,234,707	0	0		
34 Premium on Bonds Sold	7220		0	0	0	0	0	858,217	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 on Capital Leases	7400		0	0	0	0	0	4,234,707	0	0		
38 Transfer to Debt Service to Pay Interest on Capital Leases	7500		0	0	0	0	0	858,217	0	0		
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600		807,350	0	0	0	0	0	0	0		
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700		0									
41 Transfer to Capital Projects Fund	7800		0									
42 ISB Loan Proceeds	7900		0	0	0	0	0	0	0	0		
43 Other Sources Not Classified Elsewhere	7990		0	0	0	0	0	0	0	0		
44 Total Other Sources of Funds			807,350	0	862,643	0	0	5,000,000	5,092,924	0	0	
45 OTHER USES OF FUNDS (8000)												

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

1 Description	A Whole Dollars)	B (Enter Acct #)	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)		
2 PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)													
46 Abolishment or Abatement of the Working Cash Fund ¹²			8110							5,807,350			
47 Transfer of Working Cash Fund Interest ¹²			8120							0			
48 Transfer Among Funds			8130	0	0	0	0	0					
49 Transfer of interest			8140	0	0	0	0	0					
50 Transfer from Capital Project Fund to OEM Fund			8150										
51 Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to OEM Fund ⁴			8160										
52 Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to Debt Service Fund ⁵			8170										
53 Fund Balance Transfer Pledged to Pay Principal on Capital Leases			8410	0	0	0	0	0					
54 Taxes Pledged to Pay Principal on Capital Leases			8420	0	0	0	0	0					
55 Grant/Reimbursement's Pledged to Pay Principal on Capital Leases			8430	0	0	0	0	0					
56 Other Revenues Pledged to Pay Principal on Capital Leases			8540	0	0	0	0	0					
57 Fund Balance Transfer Pledged to Pay Principal on Capital Leases			8440	0	0	0	0	0					
58 Taxes Pledged to Pay Interest on Capital Leases			8510	0	0	0	0	0					
59 Grant/Reimbursement's Pledged to Pay Interest on Capital Leases			8520	0	0	0	0	0					
60 Other Revenues Pledged to Pay Interest on Capital Leases			8530	0	0	0	0	0					
61 Fund Balance Transfer Pledged to Pay Interest on Capital Leases			8540	0	0	0	0	0					
62 Taxes Pledged to Pay Principal on Revenue Bonds			8610	0	0	0	0	0					
63 Grant/Reimbursement's Pledged to Pay Principal on Revenue Bonds			8620	0	0	0	0	0					
64 Other Revenues Pledged to Pay Principal on Revenue Bonds			8630	0	0	0	0	0					
65 Fund Balance Transfer Pledged to Pay Principal on Revenue Bonds			8640	807,750	0								
66 Taxes Pledged to Pay Interest on Revenue Bonds			8710	0	0	0	0	0					
67 Grant/Reimbursement's Pledged to Pay Interest on Revenue Bonds			8720	0	0	0	0	0					
68 Other Revenues Pledged to Pay Interest on Revenue Bonds			8730	0	0	0	0	0					
69 Fund Balance Transfer Pledged to Pay Interest on Revenue Bonds			8740	0	0	0	0	0					
70 Taxes Transferred to Pay for Capital Projects			8810	0	0	0	0	0					
71 Grant/Reimbursements's Pledged to Pay for Capital Projects			8820	0	0	0	0	0					
72 Other Revenues Pledged to Pay for Capital Projects			8830	0	0	0	0	0					
73 Fund Balance Transfers Pledged to Pay for Capital Projects			8840	0	0	0	0	0					
74 Transfer to Debt Service Fund to Pay Principal on SBF Loans			8910	0	0	0	0	0					
75 Other Uses Not Classified Elsewhere			8990	0	0	0	0	0	87,761	0	0		
76 Total Other Uses of Funds				807,750	0	0	0	0					
77 Total Other Sources/Uses of Funds				0	0	862,543	0	0					
78 Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds					1,164,832	716,832	67,132	1,280,452	154,956	4,123,362	(577,125)		
79 Fund Balances without Student Activity Funds - July 1, 2020										91,081	308,522		
80 Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)					1,362,056	5,128,130	1,944,173	2,744,366	2,010,580	114,625	6,407,459	1,504,458	
81 Fund Balances without Student Activity Funds - June 30, 2021						1,197,240	5,844,962	2,011,305	4,030,818	2,165,556	4,237,987	5,830,334	1,621,559
82 Student Activity Fund Balance - July 1, 2020												1,405,105	
83 RECEIPTS/REVENUES Student Activity Funds													
84 Total Student Activity Direct Receipts/Revenues						1799	72,510						
85 DISBURSEMENTS/EXPENDITURES Student Activity Funds													
86 DISBURSEMENTS/EXPENDITURES Student Activity Funds													
87 Total Disbursements/Expenditures													
88 DISBURSEMENTS/EXPENDITURES 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 Description	A Whole Dollars)	B (Enter Acct #	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)	Fire Prevention & Safety
2 Total Student Activity Disbursements/Expenditures												
89 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	3		1999	73,727	(1,217)							
90 Student Activity Fund Balance - June 30, 2021				122,960								
92 RECEIPTS/REVENUES (with Student Activity Funds)												
94 LOCAL SOURCES	1000	12,233,354	1,807,465	691,396	1,682,931	628,307	38,358	225,062	224,019	308,522		
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	1,812,558	50,000	0	277,707	0	0	0	0	0		
97 FEDERAL SOURCES	4000	85,8913	0	0	0	0	0	0	0	0		
98 Total Direct Receipts/Revenues	14,904,825	1,857,465	691,396	1,960,638	628,307	38,358	225,062	224,019	308,522			
99 Receipts/Revenues for "On Behalf" Payments	2	3998	7,092,931	0	0	0	0	0	0	0		
100 Total Receipts/Revenues			21,996,856	1,857,465	691,396	1,960,638	628,307	38,358	225,062	224,019	308,522	
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)												
102 Instruction	1000	8,630,549				162,141						
103 Support Services	2000	6,213,692	1,111,777			674,186	311,210	914,96		132,938	0	
104 Community Services	3000	5,785	0			0	0					
105 Payments to Other Districts & Governmental Units	4000	1,704,542	28,856	0		0	0			0	0	
106 Debt Service	5000	0	0	1,486,507	0	0	0					
107 Total Direct Disbursements/Expenditures		16,554,568	1,140,633	1,486,507	674,186	473,351	914,96			132,938	0	
108 Disbursements/Expenditures for "On Behalf" Payments	2	4180	7,092,931	0	0	0	0			0	0	
109 Total Disbursements/Expenditures			23,646,599	1,140,633	1,486,507	674,186	473,351	914,96		132,938	0	
110 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	3		(1,649,743)	716,832	(795,511)	1,286,452	154,956	(876,638)	225,062	91,081	308,522	
111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)												
112 OTHER SOURCES OF FUNDS (7000)												
113 Total Other Sources of Funds			807,350	0	862,643	0	0	5,000,000	5,092,924	0	0	
114 OTHER USES OF FUNDS (6000)												
115 Total Other Uses of Funds			807,350	0	0	0	0	5,895,111	0	0	0	
116 Total Other Sources/Uses of Funds			0	0	862,643	0	0	5,000,000	(802,187)	0	0	
117 Fund Balances (all sources with Student Activity Funds) - June 30, 2021			12,095,300	5,844,962	2,011,305	4,030,818	2,165,536	4,237,987	5,830,334	1,611,539	1,405,105	

		STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2021									
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	A	B	C	D	E	F	G	H	I	J
5	Designated Purposes Levies (1110-1120) ⁷	1100		10,029,663	1,624,170	673,419	1,643,035	253,945	0	147,557	208,844
6	Leasing Purposes Levy ⁸	1130		0	52,082			0			295,300
7	Special Education Purposes Levy	1140		1,181,213	0			304,256	0		
8	FICA/Medicare Only Purposes Levies	1150			0	0					
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170		0							
11	Other Tax Levies (Describe & Itemize)	1190		0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes levied By District			11,210,876	1,676,252	673,419	1,643,035	558,201	0	147,557	208,844
13	PAYMENTS IN LIEU OF TAXES			1200							295,300
14	Mobile Home Privilege Tax	1210		0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220		0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230		648,811	0	0	0	49,906	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290		0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes			648,811	0	0	0	49,906	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311		51,044							
21	Regular - Tuition from Other Districts (In State)	1312		0							
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314		0							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
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									
29	CTE - Tuition from Other Districts (In State)	1332		0							
30	CTE - Tuition from Other Sources (In State)	1333									
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									
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			51,044							
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434		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)									
2										
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 (Out of State)	1453				0				
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0				
63	Total Transportation Fees					282				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	250,061	102,257	34,503	66,464	37,042	53,684	129,131	28,392
66	Gain or Loss on Sale of Investments	1520	(103,674)	(46,044)	(16,526)	(26,850)	(16,642)	(15,326)	(51,776)	(13,217)
67	Total Earnings on Investments		146,387	56,213	17,977	39,614	20,000	39,358	77,495	15,175
68	FOOD SERVICE	1600								
69	Sale to Pupils - Lunch	1611	1,016							
70	Sale to Pupils - Breakfast	1612	0							
71	Sale to Pupils - A la Carte	1613	0							
72	Sale to Pupils - Other (Describe & Itemize)	1614	0							
73	Sale to Adults	1620	0							
74	Other Food Service (Describe & Itemize)	1690	0							
75	Total Food Service		1,016							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	0		0					
78	Admissions - Other (Describe & Itemize)	1719	7,336		0					
79	Fees	1720	0							
80	Book Store Sales	1730	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0							
82	Student Activity Funds Revenues	1799	72,510		7,336		0			
83	Total District/School Activity Income (without Student Activity Funds)		79,846							
85	TEXTBOOK INCOME	1800								
86	Rentals - Regular Textbooks	1811	78,587							
87	Rentals - Summer School Textbooks	1812	2,467							
88	Rentals - Adult/Continuing Education Textbooks	1813	0							
89	Rentals - Other (Describe & Itemize)	1819	0							
90	Sale - Regular Textbooks	1821	0							
91	Sale - Summer School Textbooks	1822	0							
92	Sale - Adult/Continuing Education Textbooks	1823	0							
93	Sale - Other (Describe & Itemize)	1829	0							
94	Other (Describe & Itemize)	1890	0							
95	Total Textbook Income		81,054							
96	OTHER REVENUE FROM LOCAL SOURCES	1900								
97	Rents	1910	0	75,000	0	0	0	0	0	0
98	Contract Rents and Donations from Private Sources	1920	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0
100	Services Provided by Other Districts	1940	0	0	0	0	0	0	0	0
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0
102	Payments of Surplus Money's from TIF Districts	1960	0	0	0	0	0	0	0	0
103	Driver's Education Fees	1970	0	0	0	0	0	0	0	0
104	Proceeds from Vendor's Contracts	1980	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0
106	Payment from Other Districts	1991	0	0	0	0	0	0	0	0
107	Sale of Local Projects	1992	0	0	0	0	0	0	0	0
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0

	A Description (Enter whole Dollars)	B C (10) (20)									D E (30) (40)									F G (50) (60)									H I (70) (80)									J K (90)								
		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety																																			
1																																														
2																																														
109	Other Local Revenues (Describe & Itemize)	1999	14,320	0	0	0	0	0	0	0	0																																			
110	Total Other Revenue From Local Sources	14,320	75,000	0	0	0	0	0	0	0	0																																			
111	Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)	1000	12,163,844	1,807,465	691,396	1,652,931	628,307	38,358	225,062	224,019	308,522																																			
112	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)	1000	12,233,354																																											
113	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)																																													
114	Flow-Through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0																																			
115	Flow-Through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0																																			
116	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0																																			
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0																																			
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)																																													
119	UNRESTRICTED GRANTS/GRANTS-IN-AID (3001-3999)																																													
120	Evidence Based Funding Formula (Section 18.15)	3001	1,775,439	0	0	0	0	0	0	0	0									0																										
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	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	0								0	0																										
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0								0	0																										
124	Total Unrestricted Grants-in-Aid		1,775,439	0	0	0	0	0	0	0	0								0	0																										
125	RESTRICTED GRANTS/GRANTS-IN-AID (3100-3990)																																													
126	SPECIAL EDUCATION																																													
127	Special Education - Private Facility Tuition	3100	12,029																	0																										
128	Special Education - Funding for Children Requiring Spec Ed Services	3105	0																	0																										
129	Special Education - Personnel	3110	0		0															0																										
130	Special Education - Orphanage - Individual	3120	22,014																	0																										
131	Special Education - Orphanage - Summer School	3130	0																	0																										
132	Special Education - Summer School	3145	0																	0																										
133	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0	0	0	0									0																										
134	Total Special Education		34,043	0																0																										
135	CAREER AND TECHNICAL EDUCATION (CTE)																																													
136	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0									0																										
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0	0	0	0	0	0	0	0									0																										
138	CTE - WECF	3225	0	0	0	0	0	0	0	0	0									0																										
139	CTE - Agriculture Education	3225	0	0	0	0	0	0	0	0	0									0																										
140	CTE - Instructor or Practicum	3240	0																	0																										
141	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0									0																										
142	CTE - Other (Describe & Itemize)	3299	0	0	0	0	0	0	0	0	0									0																										
143	Total Career and Technical Education		0	0	0	0	0	0	0	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 (10)	C (20)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)	Fire Prevention & Safety
1												
2												
148	Description (Enter Whole Dollars)											
149	School Breakfast Initiative											
150	Driver Education											
151	Adult Ed (from ICB)											
152	Adult Ed - Other (Describe & Itemize)											
153	TRANSPORTATION											
154	Transportation: Regular and Vocational											
155	Transportation: Special Education											
156	Transportation: Other (Describe & Itemize)											
157	Total Transportation											
158	Learning Improvement											
159	Scientific literacy											
160	Train Alternative/Optional Education											
161	Early Childhood - Block Grant											
162	Chicago General Education Block Grant											
163	Chicago Educational Services - Block Grant											
164	School Safety & Educational Improvement Block Grant											
165	Technology - Technology for Success											
166	State Charter Schools											
167	Extended Learning Opportunities - Summer Bridge											
168	Infrastructure Improvements - Planning/Construction											
169	School Infrastructure - Maintenance Projects											
170	Other Restricted Revenue from State Sources (Describe & Itemize)											
171	Total Restricted Grants-in-Aid											
172	Total Receipts from State Sources											
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)											
175	Federal Impact Aid											
176	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)											
177	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt											
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4040-4099)											
179	Head Start											
180	Construction Impact Aid											
181	MAGNET											
182	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)											
183	Total Restricted Grants-in-Aid Received Directly from Federal Govt											
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)											
185	TITLE V											
186	Title V - Innovation and Flexibility Formula											
187	Title V - District Projects											

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

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

1	Description (Enter whole Dollars)	A								
		B	C	D	E	F	G	H	I	J
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Build America Bond Interest Reimbursement									
242	AIRRA - General State Aid - Other Govt Services Stabilization	4869	0	0	0	0	0	0	0	0
243	Other ARRA Funds - II	4870	0	0	0	0	0	0	0	0
244	Other ARRA Funds - III	4871	0	0	0	0	0	0	0	0
245	Other ARRA Funds - IV	4872	0	0	0	0	0	0	0	0
246	Other ARRA Funds - V	4873	0	0	0	0	0	0	0	0
247	Other ARRA Funds - VI	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									
255	Race to the Top Program	4901	0	0	0	0	0	0	0	0
256	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0	0	0
257	Title III - Immigrant Education Program (IEP)	4905	0	0	0	0	0	0	0	0
258	Title III - Language Inst Program - Limited Eng (LPLEP)	4909	40,988							
259	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0
260	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0
261	Title II - Teacher Quality	4932	45,573	0	0	0	0	0	0	0
262	Federal Charter Schools	4950	0	0	0	0	0	0	0	0
263	State Assessment Grants	4981	0	0	0	0	0	0	0	0
264	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0
265	Medicaid Matching Funds - Administrative Outreach	4991	0	0	0	0	0	0	0	0
266	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0	0	0	0	0	0	0
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	175,780	0	0	0	0	0	0	0
268	Total Restricted Grants/Aid Received from the Federal Govt thru the State	855,913	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	855,913	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		14,533,315	1,857,465	691,396	1,960,638	628,307	38,358	225,062	224,019
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		14,504,825	1,857,465	691,396	1,960,638	628,307	38,358	225,062	224,019
										308,522

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
3	10 - EDUCATIONAL FUND (ED)	1000										
4	INSTRUCTION (ED)											
5	Regular Programs	1100	4,764,462	801,781	139,124	298,941	13,570	1,164	13,629	0	6,032,971	6,801,355
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	88,492	13,292	0	5,548	0	0	0	0	107,332	89,908
8	Special Education Programs (functions 1200-1220)	1200	986,407	199,650	0	16,197	0	0	0	0	1,451,344	1,490,229
9	Special Education Programs Pre-K	1225	82,659	22,559	0	0	0	0	0	0	105,228	115,679
10	Remedial and Supplemental Programs K-12	1250	194,391	44,968	0	0	0	0	0	0	239,359	426,693
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/C/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 (I) Programs	1500	4,839	72	4,736	0	0	89	0	9,736	48,180	
15	Summer School Programs	1600	31,998	445	0	100	0	0	0	0	32,543	58,090
16	Gifted Programs	1650	137,483	14,462	0	0	0	0	0	0	151,945	187,995
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	434,092	83,359	105,925	2,983	0	0	0	0	626,364	583,037
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-Pre Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs Pre-K - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic (I) Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truant Alternative & Optional I Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999	6,724,833	1,180,588	249,785	323,774	13,570	50,433	13,629	0	8,558,822	9,711,166
34	Total Instruction ¹⁰ (Without Student Activity Funds)	2000	6,724,833	1,180,588	249,785	323,774	13,570	124,370	13,629	0	8,630,549	9,711,166
35	Total Instruction ¹⁰ (With Student Activity Funds)	2000										
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	274,228	52,017	0	1,481	0	0	0	0	327,726	310,207
39	Guidance Services	2120	148,477	79,694	0	0	0	0	0	0	228,171	289,911
40	Health Services	2130	180,014	285,558	0	2,544	0	0	0	0	211,116	177,538
41	Psychological Services	2140	164,657	24,468	11,275	1,723	0	690	0	0	202,793	204,139
42	Speech Pathology & Audiology Services	2150	178,016	15,160	69,798	1,245	0	0	0	0	254,220	209,053
43	Other Support Services Pupils (Describe & Itemize)	2190	40,396	2,310	0	6,003	0	0	0	0	42,709	66,230
44	Total Support Services - Pupils	2100	985,768	202,207	81,073	12,997	0	690	0	0	1,282,735	1,257,048
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	139,950	2,186	19,800	573	0	200	0	0	162,709	264,973
47	Educational Media Services	2220	571,777	102,986	0	365,841	22,472	0	32,883	0	1,093,909	1,433,856
48	Assessment & Testing	2230	0	0	0	27,850	0	0	0	0	27,850	61,694
49	Total Support Services - Instructional Staff	2200	711,677	105,172	19,800	397,764	22,472	200	32,883	0	1,289,468	1,700,523
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	1,000	9,958	262,159	4,749	0	7,772	0	0	283,638	133,977
52	Executive Administration Services	2320	331,801	32,443	26,179	1,409	0	10,790	0	0	392,622	544,271

FOR THE YEAR ENDING JUNE 30, 2021

1	A Description (Enter Whole Dollars)	B (100)	C (200)	D (300)	E (400)	F (500)	G (600)	H (700)	I (800)	J (900)	K (900)	L
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
53	Special Area Administration Services	2330	128,308	12,690	1,320	0	0	0	0	0	142,318	0
54	Tort Immunity Services	2351	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	451,109	55,091	289,658	6,158	0	18,562	0	0	820,578	718,248
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	854,110	277,722	13,704	1,982	0	1,378	0	0	1,149,396	1,209,224
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	854,110	277,722	13,704	1,982	0	1,378	0	0	1,149,396	1,209,224
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	145,642	30,348	0	0	0	0	0	0	175,990	173,239
62	Fiscal Services	2520	193,903	12,867	96,819	5,110	0	3,569	0	0	313,268	306,293
63	Operation & Maintenance of Plant Services	2540	0	0	33,755	171,769	0	0	0	0	205,524	51,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	144,450	0	0	0	0	0	144,450	225,000
66	Internal Services	2570	0	0	36,019	4,519	0	0	0	0	40,538	90,500
67	Total Support Services - Business	2500	339,545	43,215	311,043	181,393	0	3,569	0	0	878,770	846,032
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	11,427	122,623	0	0	0	0	134,050	90,000
72	Staff Services	2640	0	0	1,273	3,439	0	0	0	0	4,712	13,116
73	Data Processing Services	2650	437,760	77,504	60,124	56,947	19,850	0	1,898	0	655,983	738,488
74	Total Support Services - Central	2600	437,760	77,504	72,824	182,909	19,850	0	1,898	0	792,745	831,584
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	3,779,969	760,911	788,102	782,708	42,322	24,399	34,781	0	6,215,692	6,622,659
77	COMMUNITY SERVICES (ED)	3000	0	0	5,497	283	0	0	0	0	6,215,692	5,525,257
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			255,428			0		255,428	0	
81	Payments for Special Education Programs	4120			444,273			0		444,273	522,276	
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			699,701			0		699,701	522,276	
87	Payments for Regular Programs - Tuition	4210						0		0	0	
88	Payments for Special Education Programs - Tuition	4220						1,004,241		1,004,241	872,460	
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						1,004,241		1,004,241	872,460	
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 Payment to In-State Govt. Units - Transfers	4390						0		0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0		0	0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0		0	0	0
104	Total Payments to Other Govt Units	4000			0			0		0	0	0
105	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5000			699,701							
106												
107	Tax Anticipation Warrants	5110										
108	Tax Anticipation Notes	5120										
109	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130										
110	State Aid Anticipation Certificates	5140										
111	Other Interest on Short-Term Debt	5150										
112	Total Interest on Short-Term Debt	5100										
113	Debt Services - Interest on Long-Term Debt	5200										
114	Total Debt Services	5000										
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursement/Expenditures (without Student Activity Funds 199)	10,504,802			1,941,499	1,743,085	1,106,770	55,822	1,080,383	48,410	0	16,480,841
117	Total Direct Disbursement/Expenditures (with Student Activity Funds 199)	10,504,802			1,941,499	1,743,085	1,106,770	55,822	1,154,110	48,410	0	16,554,568
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 199)											(1,544,526)
119	Activity Funds 1999											(1,544,526)
120	20 - OPERATIONS & MAINTENANCE FUND (O&M)	2000										
121												
122	SUPPORT SERVICES (O&M)											
123												
124	SUPPORT SERVICES - PUPILS											
125	Other Support Services - Pupils (func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
126	SUPPORT SERVICES - BUSINESS											
127	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
128	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
129	Operation & Maintenance of Plant Services	2540	274,677	71,589	398,608	329,305	36,624	170	804	0	1,111,777	1,691,916
130	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
131	Total Support Services - Business	2560	274,677	71,589	398,608	329,305	36,624	170	804	0	1,111,777	1,691,916
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	274,677	71,589	398,608	329,305	36,624	170	804	0	1,111,777	1,691,916
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	PAYMENT TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0		0	0	0
138	Payments for Special Education Programs	4120			28,836			0		28,836	28,836	28,836
139	Payments for CTE Programs	4140			0			0		0	0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		28,836	28,836	28,836
141	Total Payments to Other Govt. Units (In-State)	4100			0			0		0	0	0
142	Payments to Other Govt. Units (Out-of-State)	4400			28,836			0		28,836	28,836	28,836
143	Total Payments to Other Govt. Units	4000			28,836			0		28,836	28,836	28,836
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110			0			0		0	0	0
147	Tax Anticipation Notes	5120			0			0		0	0	0
148	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130			0			0		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)				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
1												
2												
149	State Aid Anticipation Certificates	5140					0	0	0	0	0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150					0	0	0	0	0	
151	Total Debt Service - Interest on Short-Term Debt	5100					0	0	0	0	0	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200					0	0	0	0	0	
153	Total Debt Services	5000					0	0	0	0	0	
154	PROVISIONS FOR CONTINGENCIES (OK/M)	6000								50,000		
155	Total Direct Disbursements/Expenditures	224,677	71,589	427,464	329,305	36,624	170	804	0	1,140,633	1,70,772	
156	Excess (Deficiency) of Receipts/Revenue/Over Disbursements/Expenditures									710,832		

		FOR THE YEAR ENDING JUNE 30, 2021												
1	2	A		B	C	D	E	F	G	H	I	J	K	L
		Description (Enter Whole Dollars)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
				Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158		30 - DEBT SERVICES (DS)			4000									
159		PAYMENTS TO OTHER DIST & GOVT UNITS (DS)												
160		PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)												
161		Payments for Regular Programs			4110									
162		Payments for Special Education Programs			4120									
163		Other Payments to In-State Govt Units (Describe & Itemize)			4130									
164		Total Payments to Other District & Govt Unit (In-State)			4000									
165		DEBT SERVICES (DS)			5000									
166		DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
167		Tax Anticipation Warrants			5110									
168		Tax Anticipation Notes			5120									
169		Corporate Personal Prop. Rep'l Tax Anticipation Notes			5130									
170		State Aid Anticipation Certificates			5140									
171		Other Interest on Short-Term Debt (Describe & Itemize)			5150									
172		Total Debt Services - Interest on Short-Term Debt			5100									
173		DEBT SERVICES - INTEREST ON LONG-TERM DEBT			5200									
174		DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (lease/Purchase Principal Retired) ¹¹			5300									
175		DEBT SERVICES - OTHER (Describe & Itemize)			5400									
176		Total Debt Services			5000									
177		PROVISION FOR CONTINGENCIES (PS)			6000									
178		Total Disbursements/ Expenditures			0									
179		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												
180														
181		40 - TRANSPORTATION FUND (TR)												
182		SUPPORT SERVICES (TR)												
183		SUPPORT SERVICES - PUPILS												
184		Other Support Services: Pupil (Func. 2,190 Describe & Itemize)			2100									
185		SUPPORT SERVICES - BUSINESS												
186		Pupil Transportation Services			2350	119,919	33,616	500,720	10,911	0	20	0	674,186	
187		Other Support Services (Describe & Itemize)			2900	0	0	0	0	0	0	0	831,193	
188		Total Support Services			2000	119,919	33,616	500,720	10,911	0	20	0	674,186	
189		COMMUNITY SERVICES (TR)			3000	0	0	0	0	0	0	0	831,193	
190		PAYMENTS TO OTHER DIST & GOVT UNITS (TR)			4000									
191		PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
192		Payments for Regular Programs			4110									
193		Payments for Special Education Programs			4120									
194		Payments for Adult/Continuing Education Programs			4130									
195		Payments for CTE Programs			4140									
196		Payments for Community College Programs			4170									
197		Other Payments to In-State Govt Units (Describe & Itemize)			4190									
198		Total Payments to Other Govt Units (In-State)			4100									
199		PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)			4400									
200		Total Payments to Other Govt Units			4000									
201		DEBT SERVICES (TR)			5000									
202		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
203		Tax Anticipation Warrants			5110									
204		Tax Anticipation Notes			5120									
205		Corporate Personal Prop. Rep'l Tax Anticipation Notes			5130									

	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 #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	State Aid Anticipation Certificates		5140						0		0	0	0
206	Other Interest on Short-Term Debt (Describe & Itemize)		5150						0		0	0	0
207	Total Debt Services - Interest on Short-Term Debt		5100						0		0	0	0
208	DEBT SERVICES - INTEREST ON LONG-TERM DEBT		5200						0		0	0	0
209	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (lease/purchase)		5300										
210	Principal (Retired) ¹¹								0		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 (R)		6000			119,919	33,616	500,720	19,911	0	20	0	10,000
214	Total Disbursements/ Expenditures										0	677,186	881,193
215	Excess (Deficiency) of Receipts/Revenues Over Disbursement/Expenditures											1,286,452	
216													
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (M/R/SS)												
218	INSTRUCTION (M/R/SS)		1000										
219	Regular Programs		1100			83,511					83,511		97,687
220	Pre-Pr. Programs		1125			6,643					6,643		3,477
221	Special Education Programs (functions 1200-1220)		1200			51,456					51,456		44,599
222	Special Education Programs - Pre-K		1225			4,360					4,360		4,262
223	Remedial and Supplemental Programs - K-12		1250			3,560					3,560		3,081
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			69					69		984
228	Summer School Programs		1600			1,749					1,749		1,811
229	Gifted Programs		1650			1,985					1,985		2,074
230	Driver Ed. Education Programs		1700			0					0		0
231	Bilingual Programs		1800			8,808					8,808		9,680
232	Truant/ Alternative & Optional Programs		1900			0					0		0
233	Total Instruction		1000			162,141					162,141		167,665
234	SUPPORT SERVICES (M/R/SS)		2000										
235	SUPPORT SERVICES - PUPILS												
236	Attendance & Social Work Services		2110			3,865					3,865		4,729
237	Guidance Services		2120			2,687					2,687		3,763
238	Health Services		2130			30,117					30,117		23,311
239	Psychological Services		2140			2,304					2,304		2,547
240	Speech Pathology & Audiology Services		2150			2,537					2,537		2,766
241	Other Support Services - Pupils (Describe & Itemize)		2190			3,125					3,125		4,128
242	Total Support Services - Pupils		2100			44,635					44,635		41,244
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
244	Improvement of Instruction Services		2210			2,241					2,241		2,784
245	Educational Media Services		2220			18,008					18,008		19,008
246	Assessment & Testing		2230			0					0		604
247	Total Support Services - Instructional Staff		2200			20,249					20,249		22,396
248	SUPPORT SERVICES - GENERAL ADMINISTRATION												
249	Board of Education Services		2310			8,977					8,977		
250	Executive Administration Services		2320			20,855					20,855		21,107
251	Special Area Administration Services		2330			0					0		0
252	Claims Paid from Self Insured Fund		2361			0					0		0
253	Risk Management and Claims Services Payments		2365										0

FOR THE YEAR ENDING JUNE 30, 2021

1	A Description (Enter Whole Dollars)	B (100)	C (200)	D (300)	E (400)	F (500)	G (600)	H (700)	I (800)	J (900)	K (900)	L
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
234	Total Support Services - General Administration	2300		29,832						29,832		21,107
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		56,716						56,716		62,116
257	Other Support Services - School Administration (Describe & Itemize)	2490		0						0		0
258	Total Support Services - School Administration	2400		56,716						56,716		62,116
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		2,312						2,312		2,371
261	Fiscal Services	2520		32,771						32,771		29,938
262	Facilities Acquisition & Construction Services	2530		0						0		0
263	Operation & Maintenance of Plant Services	2540		49,358						49,358		45,882
264	Print/Transportation Services	2550		22,722						22,722		23,228
265	Food Services	2560		0						0		0
266	Internal Services	2570		0						0		0
267	Total Support Services - Business	2500		107,163						107,163		101,399
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		1
273	Data Processing Services	2650		52,615						52,615		51,326
274	Total Support Services - Central	2600		52,615						52,615		51,327
275	Other Support Services (Describe & Itemize)	2900		0						0		0
276	Total Support Services	2000		311,210						311,210		299,589
277	COMMUNITY SERVICES (M/R/S)	3000		0						0		87
278	PAYMENTS TO OTHER DIST & GOVT UNITS (M/R/S)	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 (M/R/S)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110								0		0
286	Tax Anticipation Notes	5120								0		0
287	Corporate Personal Prop, Rep'l Tax Anticipation Notes	5130								0		0
288	State Aid Anticipation Certificates	5140								0		0
289	Other (Describe & Itemize)	5150								0		0
290	Total Debt Services - Interest	5000								0		0
291	PROVISION FOR CONTINGENCIES (M/R/S)	6000										
292	PROVISION FOR Disbursements/Expenditures											
293	Excess (Deficiency) of Receipts/Revenues Over Disbursement/Expenditures			473,351						473,351		467,341
294										15,956		
295	60 - CAPITAL PROJECTS (CP)	2000										
296	SUPPORT SERVICES (CP)											
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	194,152	0	720,844	0	0	914,996		1,395,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0		0
300	Total Support Services	2000	0	0	194,152	0	720,844	0	0	914,996		1,395,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110								0		0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2021

1	Description (Enter Whole Dollars)	A		B	C	D	E	F	G	H	I	J	K	L
		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget		
2	Payments for Special Education Programs	4120			0			0	0	0	0	0		
304	Payments for CTE Programs	4140			0			0	0	0	0	0		
305	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0	0	0	0	0		
306	Total Payments to Other Govt. Units	4000			0			0	0	0	0	0		
308	PROVISION FOR CONTINGENCIES (\$\$C/C)	6000			0			0	0	0	0	0		
309	Total Disbursements/ Expenditures				0			0	0	0	0	0		
310	Excess (Deficiency) of Receipts/Revenues Over Disbursement/Expenditures				194,152		0	720,844	0	0	914,996	1,395,000	(875,638)	
312	70 - WORKING CASH (W/C)													
313	80 - TORT FUND (TF)													
315	INSTRUCTION (IF)	1000												
316	Regular Programs	1100		0	0		0	0	0	0	0	0		
317	Tuition Payment to Charter Schools	1115			0			0	0	0	0	0		
318	Pre-K Programs	1125	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		
320	Special Education Programs Pre-K	1225	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		
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0		0	0	0	0	0	0		
323	Adult/Continuing Education Programs	1300	0	0	0		0	0	0	0	0	0		
324	CTE Programs	1400	0	0	0		0	0	0	0	0	0		
325	Interscholastic Programs	1500	0	0	0		0	0	0	0	0	0		
326	Summer School Programs	1600	0	0	0		0	0	0	0	0	0		
327	Gifted Programs	1650	0	0	0		0	0	0	0	0	0		
328	Driver's Education Programs	1700	0	0	0		0	0	0	0	0	0		
329	Bilingual Programs	1800	0	0	0		0	0	0	0	0	0		
330	Truant Alternative & Optional Programs	1900	0	0	0		0	0	0	0	0	0		
331	Pre-K/Programs - Private Tuition	1910												
332	Regular K-12 Programs - Private Tuition	1911												
333	Special Education Programs K-12 Private Tuition	1912												
334	Special Education Programs Pre-K Tuition	1913												
335	Remedial/Supplemental Programs K-12 Private Tuition	1914												
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915												
337	Adult/Continuing Education Programs Private Tuition	1916												
338	CTE Programs Private Tuition	1917												
339	Interscholastic Programs Private Tuition	1918												
340	Summer School Programs Private Tuition	1919												
341	Gifted Programs Private Tuition	1920												
342	Bilingual Programs Private Tuition	1921												
343	Truant Alternative/Op Ed Programs Private Tuition	1922												
344	Total Instruction ¹⁴	1000	0	0	0		0	0	0	0	0	0		
345	SUPPORT SERVICES (IF)	2000												
346	Support Services - Pupil	2100												
347	Attendance & Social Work Services	2110	0	0	0		0	0	0	0	0	0		
348	Guidance Services	2120	0	0	0		0	0	0	0	0	0		
349	Health Services	2130	0	0	0		0	0	0	0	0	0		
350	Psychological Services	2140	0	0	0		0	0	0	0	0	0		
351	Speech Pathology & Audiology Services	2150	0	0	0		0	0	0	0	0	0		
352	Other Support Services - Pupil (Describe & Itemize)	2160	0	0	0		0	0	0	0	0	0		
353	Total Support Services - Pupil	2100	0	0	0		0	0	0	0	0	0		

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C (100)	D (200)	E (300)	F (400)	G (500)	H (600)	I (700)	J (800)	K (900)	L
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	Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
354	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
355	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
356	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	2351	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										
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	101,452	0
374	Pupil Transportation Services	2550	10,380	0	0	0	0	0	0	0	10,380	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	10,380	0	0	101,452	0	0	0	0	111,832	0
378	Support Services- Central	2600										
379	Direction of Central Support Services	2610	0	0	0	21,106	0	0	0	0	21,106	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	2650	0	0	0	0	0	0	0	0	0	0
384	Total Support Services - Central	2600	0	0	0	21,106	0	0	0	0	21,106	0
385	Other Support Services (Describe & Itemize)	2600	0	0	0	0	0	0	0	0	0	0
386	Total Support Services	3000	10,380	0	122,558	0	0	0	0	0	132,938	0
387	COMMUNITY SERVICES (FTE)	4000	0	0	0	0	0	0	0	0	0	0
388	PAYMENTS TO OTHER DIST & GOVT UNITS (FTE)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0	0
391	Payments for Special Education Programs	4120	0	0	0	0	0	0	0	0	0	0
392	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0	0
393	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0
394	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0	0
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0	0
396	Total Payments to Other Dist & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0	0
397	Payments for Regular Programs-Tuition	4210	0	0	0	0	0	0	0	0	0	0
398	Payments for Special Education Programs-Tuition	4220	0	0	0	0	0	0	0	0	0	0
399	Payments for Adult/Continuing Education Programs-Tuition	4230	0	0	0	0	0	0	0	0	0	0
400	Payments for CTE Programs-Tuition	4240	0	0	0	0	0	0	0	0	0	0
401	Payments for Community College Programs-Tuition	4270	0	0	0	0	0	0	0	0	0	0
402	Payments for Other Programs-Tuition	4280	0	0	0	0	0	0	0	0	0	0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290	0	0	0	0	0	0	0	0	0	0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200	0	0	0	0	0	0	0	0	0	0
405	Payments for Regular Programs-Transfers	4310	0	0	0	0	0	0	0	0	0	0
406	Payments for Special Education Programs-Transfers	4320	0	0	0	0	0	0	0	0	0	0
407	Payments for CTE Programs-Transfers	4330	0	0	0	0	0	0	0	0	0	0
408	Payments for Adult/Continuing Ed Programs-Transfers	4340	0	0	0	0	0	0	0	0	0	0

1	Description (Enter Whole Dollars)	A		B	C	D	E	F	G	H	I	J	K	L
		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget		
2	Payments for Community College Program - Transfers	4370						0	0	0	0	0	0	
409														
410	Payments for Other Programs - Transfers	4380						0	0	0	0	0	0	
411	Other Payments to In-State Govt. Units - Transfers (Describe & Itemize)	4390						0	0	0	0	0	0	
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300						0	0	0	0	0	0	
413	Payments to Other Dist & Govt Units (Out of State)	4400						0	0	0	0	0	0	
414	Total Payments to Other Dist & Govt Units	4000						0	0	0	0	0	0	
415	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5000												
416														
417	Tax Anticipation Warrants	5110						0	0	0	0	0	0	
418	Corporate Personal Prop. Repd. Tax Anticipation Notes	5130						0	0	0	0	0	0	
419	Other Interest on Short-Term Debt	5150						0	0	0	0	0	0	
420	Total Debt Services - Interest on Short-Term Debt	5000						0	0	0	0	0	0	
421	PROVISIONS FOR CONTINGENCIES (FPI)	6000												
422	Total Disbursements/Expenditures				10,380		0	122,558	0	0	0	0	132,938	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												91,081	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000												
426	SUPPORT SERVICES (FP&S)													
427	SUPPORT SERVICES - BUSINESS													
428	Facilities Acquisition & Construction Services	2930			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	
430	Total Support Services - Business	2500			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	
432	Total Support Services	2000			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	0	0	0	
435	Payments to Special Education Programs	4120						0	0	0	0	0	0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4130						0	0	0	0	0	0	
437	Total Payments to Other Govt Units	4000						0	0	0	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	0	0	0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0	0	0	0	0	0	
442	Total Debt Service - Interest on Short-Term Debt	5100						0	0	0	0	0	0	
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200												
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (lease/Purchase)	5300												
445	Principal Retired	5000												
446	Total Debt Service	6000			0	0	0	0	0	0	0	0	0	
447	PROVISION FOR CONTINGENCIES (FP&S)													
448	Total Disbursements/Expenditures													
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures													3103,522

SCHEDULE OF AD VALOREM TAX RECEIPTS		A	B	C	D	E	F
		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)	
1				(Column B - C)		(Column E - C)	
2	Description (Enter Whole Dollars)	10,029,663	5,262,080	4,767,583	10,596,840	5,334,750	
3		1,624,170	883,653	738,517	1,783,538	897,835	
4	Educational	673,419	426,693	246,726	859,280	432,587	
5	Operations & Maintenance	1,643,035	895,351	747,684	1,803,068	907,717	
6	Debt Services **	253,945	138,235	115,710	278,378	140,143	
7	Transportation	0	80,578	67,079	162,269	81,691	
8	Municipal Retirement	147,657		0		0	
9	Capital Improvements	208,844	113,902	94,942	229,378	115,476	
10	Working Cash	295,300	160,980	134,320	324,183	163,203	
11	Tort Immunity	52,082	28,387	23,695	57,167	28,730	
12	Fire Prevention & Safety	1,181,213	644,095	537,118	1,297,087	652,992	
13	Leasing Levy	0	165,740	138,516	333,770	168,030	
14	Special Education	304,256	0	0	0	0	
15	Area Vocational Construction	0					
16	Social Security/Medicare Only						
17	Summer School						
18	Other (Describe & Itemize)						
19	Totals	16,413,584	8,801,994	7,611,890	17,724,958	8,923,264	
20							
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.						
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).						

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)									
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)									
4	Total CPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	Total TAWs									
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs									
22	TEACHERS/EMPLOYEE'S ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	GENERAL STATE AID/EVIDENCE-BASED FUNDING ANTICIPATION CERTIFICATES									
25	Total (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue (mm/bd/yy)	Type of Issue *	Outstanding July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Describe and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021
31	GO/UNITED TAX SCHOOL BONDS, SERIES 2016A	06/29/16	8,840,000	3	8,340,000				740,000	8,100,000
32	GO/UNITED TAX SCHOOL BONDS, SERIES 2016B	06/29/16	1,265,000	3	275,000				275,000	0
33	GO/UNITED TAX SCHOOL BONDS, SERIES 2020	08/05/20	4,290,000	11	4,290,000				4,290,000	4,290,000
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										

	A	B	C	D	E	F	G	H	I	J
45										
46									0	
47									0	
48									0	
49									0	
~										
51	• Each type of debt issued must be identified separately with the amount:		14,395,000		9,115,000	4,290,000	0	1,015,000	12,390,000	10,378,595
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					

A	B	C	D	E	F	G	H	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES									
1									
2	Description (Enter Whole Dollars)		Account No		Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation	
3	Cash Basis Fund Balance as of May 1, 2020				1,540,458			Taxes ^b	Driver Education
4	RECEIPTS.								
5	Ad Valorem Taxes received by District			10, 20, 40, or 50-1100, 80	208,844	1,181,213			
6	Earnings on Investments			10, 20, 40, 50 or 60-1500, 80	15,175				
7	Driver's Education Fees			10-1970					
8	School Facility Occupation Tax Proceeds			30 or 60-1983					
9	Driver Education			10 or 203370					
10	Other Receipts (Describe & Itemize)			=	0				
11	Sale of Bonds			10, 20, 40 or 60-7200					
12	Total Receipts				224,019	1,181,213	0	0	0
13	DISBURSEMENTS:								
14	Instruction			10 or 50-1000					
15	Facilities Acquisition & Construction Services			20 or 60-2330					
16	Tort Immunity Services			80	132,938				
17	DEBT SERVICE								
18	Debt Services - Interest on Long-term Debt			30-5200					
19	Debt Services - Principal Payments on Long-term Debt (Purchase Principal Retired)			30-5300					
20	Debt Services: Other (Describe & Itemize)			30-5400					
21	Total Debt Services			=				0	0
22	Other Disbursements (Describe & Itemize)								
23	Total Disbursements				132,938	1,181,213	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2021				1,631,539	0	0	0	0
25	Reserved Cash Balance				714				
26	Unreserved Cash Balance				730	1,631,539	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a								
29									
30	Yes <input type="checkbox"/> No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 IUS 10-9-103?							
31		If Yes, list in the aggregate the following:		Total Claims Payments:	132,938				
32				Total Reserve Remaining:	1,631,539				
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>								
35	Expenditures:								
36	Worker's Compensation Act and/or Workers' Occupational Disease Act								
37	Unemployment Insurance Act				21,106	0			
38	Insurance (Group or Self-Insurance)				101,452				
39	Risk Management and Claims Service				0				
40	Judgments/ Settlements				0				
41	Educational, Inspectional, Supervision 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 40-60				10,380				
46	Total				0				
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 10				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									
	<small>Print Date: 7/17/2022</small>								
	<small>FY21 AFR (2)Xism</small>								
	<small>55 IUS 5-2-106-7</small>								

CARES, CORRSA, ARP Schedule (Detailed Schedule of Receipts and Disbursements)								
	A	B	C	D	E	F	G	H
71 Function 2000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000				0	0	0
72 EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			Total			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						
80 SUPPORT SERVICES Total Expenditures		2000						
81 3. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
82 Facilities, Acquisition and Construction Services (Total)		2530						
83 OPERATION & MAINTAINANCE OF PLANT SERVICES (Total)		2540						
84 FOOD SERVICES (Total)		2560						
85 Function 2000)								
86 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)								
87 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000						
88 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000						
89 Function 2000)								
90 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total						
91 Expenditure Section D:								
92 GEER I EXPENDITURES								
93								
94								
95 FUNCTION								
96 1. List the total expenditures for the Functions 1000 and 2000 below								
97 INSTRUCTION Total Expenditures		1000						
98 SUPPORT SERVICES Total Expenditures		2000						
99 2. List the specific expenditures in Functions 2530, 2540 & 2560 below (these expenditures are also included in Function 2000 above)								
100 Facilities Acquisition and Construction Services (Total)		2530						
101 OPERATION & MAINTAINANCE OF PLANT SERVICES (Total)		2540						
102 FOOD SERVICES (Total)		2560						
103 Function 2000)								
104 3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)								
105 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000						
106 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000						
107 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total						
108		Technology						

CARES, CRRSA, ARP Schedule of Expenditures and Disbursements											
A	B	C	D	E	(Detailed Schedule of Expenditures and Disbursements)						
109	Expenditure Section E:		110	Expenditure Section F:		111	Expenditure Section G:		112	Expenditure Section H:	
113	Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES		114	1. List the totale expenditures for the Functions 1000 and 2000 below		115	DISBURSEMENTS		116	DISBURSEMENTS	
117	FUNCTION		118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)		119	Salaries		120	Salaries	
119	INSTRUCTION Total Expenditures		121	1000		122	1000		123	1000	
120	SUPPORT SERVICES Total Expenditures		124	1000		125	1000		126	1000	
121	FOOD SERVICES (Total)		127	1000		128	1000		129	1000	
122	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 100 & 2000 above)		123	1000		124	1000		125	1000	
123	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		124	1000		125	1000		126	1000	
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		127	1000		128	1000		129	1000	
125	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)		126	1000		127	1000		128	1000	
126	Expenditure Section F:		127	Expenditure Section G:		128	Expenditure Section H:		129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)	
129	FUNCTION		130	FUNCTION		131	FUNCTION		132	FUNCTION	
130	1000		131	1000		132	1000		133	1000	
131	INSTRUCTION		132	INSTRUCTION		133	INSTRUCTION		134	INSTRUCTION	
132	SUPPORT SERVICES		133	SUPPORT SERVICES		134	SUPPORT SERVICES		135	SUPPORT SERVICES	
133	TOTAL EXPENDITURES		134	TOTAL EXPENDITURES		135	TOTAL EXPENDITURES		136	TOTAL EXPENDITURES	
134	Expenditure Section G:		135	Expenditure Section H:		136	Expenditure Section I:		137	Expenditure Section J:	
135	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		136	FUNCTION		137	FUNCTION		138	FUNCTION	
136	1000		137	1000		138	1000		139	1000	
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)		138	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)		139	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)		140	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	
138	Expenditure Section H:		139	Expenditure Section I:		140	Expenditure Section J:		141	Expenditure Section K:	
139	DISBURSEMENTS		140	DISBURSEMENTS		141	DISBURSEMENTS		142	DISBURSEMENTS	
140	Salaries		141	Salaries		142	Salaries		143	Salaries	
141	Employee Benefits		142	Employee Benefits		143	Employee Benefits		144	Employee Benefits	
142	Purchased Services		143	Purchased Services		144	Purchased Services		145	Purchased Services	
143	Supplies & Materials		144	Supplies & Materials		145	Supplies & Materials		146	Supplies & Materials	
144	Capital Outlay		145	Capital Outlay		146	Capital Outlay		147	Capital Outlay	
145	Other		146	Other		147	Other		148	Other	
146	Non-Capitalized Equipment		147	Non-Capitalized Equipment		148	Non-Capitalized Equipment		149	Non-Capitalized Equipment	
147	Termination Benefits		148	Termination Benefits		149	Termination Benefits		150	Termination Benefits	
148	Total Expenditures		149	Total Expenditures		150	Total Expenditures		151	Total Expenditures	
149	0		150	0		151	0		152	0	
150	0		151	0		152	0		153	0	
151	0		152	0		153	0		154	0	
152	0		153	0		154	0		155	0	
153	0		154	0		155	0		156	0	
154	0		155	0		156	0		157	0	
155	0		156	0		157	0		158	0	
156	0		157	0		158	0		159	0	
157	0		158	0		159	0		160	0	
158	0		159	0		160	0		161	0	
159	0		160	0		161	0		162	0	
160	0		161	0		162	0		163	0	
161	0		162	0		163	0		164	0	
162	0		163	0		164	0		165	0	
163	0		164	0		165	0		166	0	
164	0		165	0		166	0		167	0	
165	0		166	0		167	0		168	0	
166	0		167	0		168	0		169	0	
167	0		168	0		169	0		170	0	
168	0		169	0		170	0		171	0	
169	0		170	0		171	0		172	0	
170	0		171	0		172	0		173	0	
171	0		172	0		173	0		174	0	
172	0		173	0		174	0		175	0	
173	0		174	0		175	0		176	0	
174	0		175	0		176	0		177	0	
175	0		176	0		177	0		178	0	
176	0		177	0		178	0		179	0	
177	0		178	0		179	0		180		

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION		A	B	C	D	E	F	G	H	I	J	K	L	
Description of Assets (Enter whole Dollars)		Acct #	Cost Beginning July 1, 2020	Add: 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 July 1, 2020 thru June 30, 2021	Less: Depreciation 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		
4 Land		220										369,846		
5 Non-Depreciable Land		221	369,846									369,846		
6 Depreciable Land		222										0		
7 Buildings		230										0		
8 Permanent Buildings		231	30,482,350	324,523				30,806,873	50	15,215,506	935,265		16,150,771	14,656,102
9 Temporary Buildings		232							0	20		0		
10 Improvements Other than Buildings (Infrastructure)		240	2,310,440	19,519				2,329,959	20	508,022	111,433		619,455	1,710,504
11 Capitalized Equipment		250										0		
12 10 Yr. Schedule		251	2,009,908	55,892				2,065,800	10	1,034,488	168,762		1,203,250	862,550
13 5 Yr. Schedule		252		255,639	0			255,639	5	183,811	22,029		205,840	49,799
14 3 Yr. Schedule		253							0	3	0		0	
15 Construction in Progress		260		413,425				413,425	-				413,425	
16 Total Capital Assets		200	35,428,183	813,359	0			36,241,542		16,941,827	1,237,489	0	18,179,316	18,062,226
17 Non-Capitalized Equipment		700							49,214	10				
18 Allowable Depreciation												1,242,410		

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

This schedule is completed for school districts only.

ESTIMATE D OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)		
ACCOUNT NO. & TITLE	Share-Amt	Amount
65 TR	-	Capital Outlay
66 TR	-	Non-Capitalized Equipment
67 MRPS	1125	Pre-K Programs
68 MRPS	1225	Special Education Programs - Pre-K
69 MRPS	1225	Remedial and Supplemental Education Programs - Pre-K
70 MRPS	0	Adult/Continuing Education Programs
71 MRPS	1300	Summer School Programs
72 MRPS	3000	Community Services
73 MRPS	4000	Total Payments to Other Govt Units
74 Tort	1125	Pre-K Programs
75 Tort	1225	Special Education Programs Pre-K
76 Tort	1225	Remedial and Supplemental Programs Pre-K
77 Tort	0	Adult/Continuing Education Programs
78 Tort	1300	Summer School Programs
79 Tort	0	Community Services
80 Tort	0	Total Payments to Other Govt Units
81 Tort	1912	Special Education Programs K-12 - Private Tuition
82 Tort	1913	Special Education Programs Pre-K - Private Tuition
83 Tort	1914	Remedial/Supplemental Programs K-12 - Private Tuition
84 Tort	1915	Remedial/Supplemental Programs Pre-K - Private Tuition
85 Tort	1916	Adult/Continuing Education Programs - Private Tuition
86 Tort	1917	CTE Programs - Private Tuition
87 Tort	1918	Intercollegiate Programs - Private Tuition
88 Tort	1919	Summer School Programs - Private Tuition
89 Tort	1920	Gifted Programs - Private Tuition
90 Tort	1921	Bilingual Programs - Private Tuition
91 Tort	1922	Truants Alternative/Optional Ed Programs - Private Tuition
92 Tort	3000	Community Services
93 Tort	4000	Total Payments to Other Govt Units
94 Tort	-	Capital Outlay
95 Tort	-	Non-Capitalized Equipment
Total Deductions for OEPP Computation (Sum of lines 18 - 95)		\$ 3,153,768
Total Operating Expenses Regular K-12 (line 14 minus line 96)		\$ 17,250,883
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in WES-prime January ADA 2020-2021		\$ 973,230
Estimated OEPP (line 97 divided by line 98)		\$ 17,691,155
This schedule is completed for school districts and		

ESTIMATE D OPERATING EXPENSE PER PUPIL (OEP) / PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)		1	
2		1	
3		2	
4	5	6	7
ED	ED-TR	ED-TR-M	ED-TR-M-TRNS
101			
103	LESS OFFSETTING RECEIPTS/REVENUES:		
104	ED	Revenues: 10-25, 142, Col F	1411
105	ED	Revenues: 10-25, 144, Col F	1413
106	ED	Revenues: 10-25, 145, Col F	1415
107	ED	Revenues: 10-25, 146, Col F	1416
108	ED	Revenues: 10-25, 151, Col F	1431
109	ED	Revenues: 10-25, 153, Col F	1433
110	ED	Revenues: 10-25, 155, Col F	1435
111	ED	Revenues: 10-25, 154, Col F	1437
112	ED	Revenues: 10-25, 159, Col F	1441
113	ED	Revenues: 10-25, 157, Col F	1443
114	ED	Revenues: 10-25, 158, Col F	1444
115	ED-TR-M	Revenues: 10-25, 175, Col C	1600
116	ED	Revenues: 10-25, 183, Col C	1700
117	ED	Revenues: 10-25, 186, Col C	1811
118	ED	Revenues: 10-25, 189, Col C	1819
119	ED	Revenues: 10-25, 190, Col C	1821
120	ED	Revenues: 10-25, 193, Col C	1829
121	ED-TR-M	Revenues: 10-25, 194, Col C	1830
122	ED-TR-MTR	Revenues: 10-25, 197, Col C	1910
123	ED-TR-MTR-TRNS	Revenues: 10-25, 190, Col C, D,F	1940
124	ED	Revenues: 10-25, 198, Col C	1991
125	ED-TR-MTR	Revenues: 10-25, 193, Col C	1993
126	ED-TR-MTR-TRNS	Revenues: 10-25, 194, Col C	2100
127	ED-TR-MSS	Revenues: 10-25, 193, Col C, D,F	2200
128	ED	Revenues: 10-25, 197, Col C	2300
129	ED-TR-MHRS	Revenues: 10-25, 198, Col C,D,G	2360
130	ED-TR-M	Revenues: 10-25, 150, Col C,D	2365
131	ED-TR-M-TRNS	Revenues: 10-25, 157, Col C,D,F,G	2370
132	ED	Revenues: 10-25, 158, Col C	2370
133	ED-TR-MTR-MSS	Revenues: 10-25, 159, Col C,D,F,G	2370
134	ED-TR-M	Revenues: 10-25, 160, Col C,F,G	2370
135	ED-TR-MTR-MHRS	Revenues: 10-25, 162, Col C,D,F,G	2370
136	ED-TR-MTR-MTRNS	Revenues: 10-25, 163, Col C,D,F,G	2370
137	ED-TR-MTR-TRNS	Revenues: 10-25, 164, Col C,D,F,G	2370
138	ED-TR-MTR-TRNS	Revenues: 10-25, 165, Col C,D,F,G	2370
139	ED-TR	Revenues: 10-25, 166, Col C,F	2370
140	ED-TR-M	Revenues: 10-25, 167, Col D	2370
141	ED-TR-MDS-TR-TRNS	Revenues: 10-25, 170, Col C,D,G	2370
142	ED	Revenues: 10-25, 179, Col C	2405
143	ED-TR-MTRNS	Revenues: 10-25, 183, Col C,D,F,G	2405
144	ED-TR-MTR-MHRS	Revenues: 10-25, 189, Col C,D,F,G	2405
145	ED-TR-MHRS	Revenues: 10-25, 190, Col C,D,F,G	2405
146	ED-TR-MTR-TRNS	Revenues: 10-25, 196, Col C,D,F,G	2405
147	ED-TR-MTRNS	Revenues: 10-25, 191, Col C,D,F,G	2405
148	ED-TR-MTR-MHRS	Revenues: 10-25, 172, Col C,D,F,G	2420
149	ED-TR-MTR-TRNS	Revenues: 10-25, 176, Col C,D,F,G	2420
150	ED-TR-MTRNS	Revenues: 10-25, 171, Col C,D,F,G	2420
151	ED-TR-MTR-TRNS	Revenues: 10-25, 178, Col C,D,F,G	2420
152	ED-TR-MTRNS	Revenues: 10-25, 173, Col C,D,F,G	2420
177	ED-TR-M-TRNS	Revenues: 10-25, 1211, Col C,D,F,G	4400
178	ED	Revenues: 10-25, 1235, Col C,D,F,G	4620
179	ED-TR-MDS-TR-TRNS	Revenues: 10-25, 1216, Col C,D,F,G	4625
180	ED-TR-M	Revenues: 10-25, 1217, Col C,D,F,G	4630
181	ED-TR-MHRS	Revenues: 10-25, 1218, Col C,D,F,G	4630
182	ED-TR-MTRNS	Revenues: 10-25, 1223, Col C,D,G	4700
183	ED-TR-MTRNS	Revenues: 10-25, 1226, Col C,D,G	4800
184	ED-TR-M-TRNS	Revenues: 10-25, 1255, Col C	4901
185	ED-TR-MDS-TR-TRNS	Revenues: 10-25, 1257, Col C,D,F,G	4902
186	ED-TR-MHRS	Revenues: 10-25, 1256, Col C,F,G	4903
187	ED-TR-MTRNS	Revenues: 10-25, 1258, Col C,F,G	4909

ESTIMATE OF OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)	
This schedule is completed for school districts only.	
A	
	Sheet Row
	Account No. / Title
1	4
2	5
3	6
4	7
5	8
6	9
7	10
8	11
9	12
10	13
11	14
12	15
13	16
14	17
15	18
16	19
17	20
18	21
19	22
20	23
21	24
22	25
23	** Go to the line below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.
24	Open Excel file and see the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.
25	Evidence-Based Funding Link: FY 2021 Student Population Funding Allocation - Summary
	Amount
182	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4920
	McKinney Education for Homeless Children
	4930
	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4932
	Title I - Eisenhower Professional Development Formula
	45,527
184	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4960
	Federal Charter Schools
	0
185	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4981
	State Assessment Grants
	0
186	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4982
	Grant for State Assessments and Related Activities
	0
187	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4981
	Medical Matching Funds - Administrative Outreach
	0
188	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4982
	Medical Matching Funds - Free-Service Program
	0
189	EB-DEMR-TRIM/SS
	Revenues: 10-15, 125%, Col C,D,F,G
	4998
	Other Restricted Revenue from Federal Sources (Describe & Itemize)
	0
190	EB-DEMR-TRIM/SS
	CARES Act SPA - DRIP Schedule
	Adjusting for FY20 revenue received in FY21 for FY20 Expenses
	0
191	Federal Stimulus Revenue
	Revenue (part of EB Payment)
	3100
	Special Education Contributions from EB Funds **
	3400
	English Learning (Bilingual) Contributions from EB Funds **
	Total Deductions from EB Funds **
192	ED-TRIM/SS
	Net Operating Expense for PCTC Computation: line 104 through line 193
	\$ 1,838,171
193	ED-TRIM/SS
	Total Deduction Allowance (from page 32, line 18, Col 1)
	\$ 15,395,917
194	ED-TRIM/SS
	Total Allowance for PCTC Computation (line 196 plus line 197)
	\$ 1,242,410
195	ED-TRIM/SS
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in WES-prod/mary ADA 2020-2021
	\$ 16,529,322
196	ED-TRIM/SS
	Total Estimated PCTC (line 198 divided by line 199) * \$
	\$ 974,201
197	ED-TRIM/SS
198	ED-TRIM/SS
199	ED-TRIM/SS
200	ED-TRIM/SS
201	ED-TRIM/SS
202	ED-TRIM/SS
203	ED-TRIM/SS
204	ED-TRIM/SS
205	ED-TRIM/SS

*** 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.**

Total Estimate

9 Month ADA from Average Daily Attendance - Student Information System (SIS) in WAS-prelim harry ADA 2020-2021

Total Allowance for PCTC Computation (line 196 plus line 197) 16,639,327

Total Depreciation Allowance [from page 32, Line 18, Col 1] 1,242,410

Net Operating Expense for Tuition Computation (line 97 minus line 195) 15,396,917

Total Deductions for PCICC Computation Line 104 through Line 193

THE JOURNAL OF BUSINESS & ECONOMIC STATISTICS, 2000, VOL. 18, NO. 4, 403-404

ED-MR/S/S
Revenues (Part of EBF Payment)
3300 English Learning (Bilingual) Contributions from EBF Funds **
57,206

ED-TR-MR/5S
Revenues (Part of EBF Payment)
3100 Special Education Contributions from EBF Funds **
406,116

Federal Stimulus Revenue
CARES CRSSA ARP Schedule
Adjusting for FY20 revenue received in FY21 for FY20 Expenses

ED-O&M-TR-MV/SS
Revenues 10-15, 1267, Go C,D,F,G
4998 Other Restricted Revenue from Federal Sources (Describe & Itemize) 176,780

ED-O&M-TR-MR/SS
Revenues 10-15, 1266, G0 C,D,F,G
4992 Medicaid Matching Funds - fee-for-Service Program
0

ED-O&M/TRIM/SS	Revenues 10-15, 1265, Col CDFG	4991	Medicaid Matching Funds - Administrative Outreach	0
----------------	--------------------------------	------	---	---

Revenue 10-15, 12-04, Col 1, DFG
Revenues 10-15, 12-04, Col 2, DFG
Grant for State Assessments and related Activities
4982
4982

Deutsche Lufthansa AG, D-8000 Munich 2, Germany, has ordered 10 Boeing 737-300 aircraft, with options for 10 more. The order, worth \$1.1 billion, was announced on 12 January.

ED-08R1-160855	ED-08R1-160856	ED-08R1-160857	ED-08R1-160858
Revenues 10-15	On CDFG	On CDFG	On CDFG

ED-08-W01-TR-W05/55
Revenues 10-15, 1261 Col CDFG
4932 Title II - Teacher Quality

ED-O&M-TR-MFSS
Revenues 10-15, 1260 Co CDFG
4930 Title II - Eisenhower Professional Development Formula

ED-O&M-TR-MVSS Revenues 10-15, 1259, G01 C,D,F,G 4920 McKinney Education for Homeless Children 0

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED
DATE 08-22-2012 BY SP2012

Amount
Account No. - Title
Check Draw

This schedule is completed for school districts only.

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Page 44

Current Year Payment on Contracts For Indirect Cost Rate Computation

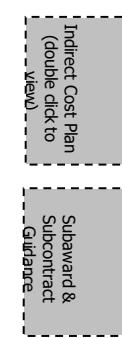
Please do not remove and reinser this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



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

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund-Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED - Instruction - Supplies	10-1000-400	Amazon	134,225	25,000	109,725
ED - Instruction - Purchased Services	10-1000-300	Therapy Travelers	90,251	25,000	65,251
O&M - Maintenance - Purchased Services	20-2540-300	USA Sealing Inc	74,380	25,000	49,380
O&M - Energy Services - Supplies	20-2540-400	ComEd	132,597	25,000	107,597
TORT Property Insurance Purchased Service	80-2540-300	SSCIP	60,241	25,000	35,241
O&M Cleaning Services Purchased Service	20-2540-300	HARVARD MAINTENANCE INC	50,429	25,000	25,429
ED - Instruction - Purchased Services	10-1000-300	The Cove School	49,090	25,000	24,090
ED - Support - Purchased Services	10-2300-300	BWNP & Associates LTD	41,991	25,000	16,991

ESTIMATED INDIRECT COST RATE DATA		ESTIMATED INDIRECT COST DATA					
A	B	C	D	E	F	G	H
SECTION I							
Financial Data To Assist Indirect Cost Rate Determination							
4 (Source document for the computation of the indirect Cost Rate is found in the "Expenditures" tab.)							
ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expendeditures 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. 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.							
5							
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 5-2530)						
10	Food Services (1-2560) <i>Must be less than (P-16, Col E-F, 165)</i>						
11	Value of Commodities Received for Fiscal Year 2021 (include the value of commodities when determining if a Single Audit is required)						
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							
18							
19	Instruction						
20	Support Services:						
21	Pupil						
22	Instructional Staff						
23	General Admin.						
24	School Admin						
25	Business:						
26	Direction of Business Spt. Srv.						
27	Fiscal Services						
28	Oper. & Maint. Plant Services						
29	Pupil Transportation						
30	Food Services						
31	Internal Services						
32	Central:						
33	Direction of Central Spt. Srv.						
34	Plan, Rech, Dlp, Eval Srv.						
35	Information Services						
36	Staff Services						
37	Data Processing Services						
38	Other:						
39	Community Services						
40	Contracts Paid in Cr over the allowed amount for ICR calculation (from page 36)						
41							
42							
43							
44							
		Restricted Rate		Unrestricted Rate			
		Total Indirect Costs:	1,253,441	Total Indirect Costs:	2,684,124		
		Total Direct Costs:	14,906,427	Total Direct Costs:	13,475,744		

ESTIMATED INDIRECT COST DATA							
	A	B	C	D	E	F	G
45				= 8.41%			
46					= 19.92%		

	A	B	C	D	E	F																																																																																																																																																																																																																																														
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																																																																																																																																																																																																																																																			
4	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.																																																																																																																																																																																																																																																			
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8	<p style="text-align: center;"><u>Check box if this schedule is not applicable.....</u> <input type="checkbox"/> ↓</p>																																																																																																																																																																																																																																																			
9	<p>Indicate with an (X) if Deficit Reduction Plan is Required in the Budget</p>																																																																																																																																																																																																																																																			
10	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 30%;">Service or Function (<u>Check all that apply</u>)</th> <th style="text-align: left; width: 10%;">Prior Fiscal Year</th> <th style="text-align: left; width: 10%;">Current Fiscal Year</th> <th style="text-align: left; width: 10%;">Next Fiscal Year</th> <th colspan="3" style="text-align: left;">Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</th> </tr> </thead> <tbody> <tr> <td>11 Curriculum Planning</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td colspan="3" style="text-align: center;">Barriers to Implementation (Limit text to 200 characters, for additional space use line 33 and 38)</td> </tr> <tr> <td>12 Custodial Services</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Smith Maintenance Co. (Outsourced)</td> </tr> <tr> <td>13 Educational Shared Programs</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Niles Township HSD 219</td> </tr> <tr> <td>14 Employee Benefits</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">EBC (Educational Benefit Cooperative)</td> </tr> <tr> <td>15 Energy Purchasing</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Organic Life Food Service (Outsourced)</td> </tr> <tr> <td>16 Food Services</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Suburban School Cooperative Insurance Pool</td> </tr> <tr> <td>17 Grant Writing</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Niles Township Treasurer, IPPIP, IIT, ISDLAF</td> </tr> <tr> <td>18 Grounds/Maintenance Services</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Excel Maintenance Services, Honeywell International (Outsourced)</td> </tr> <tr> <td>19 Insurance</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Niles Twp. Dist. 67, 68, 69, 70, 71, 72, 73, 74, 219, 807</td> </tr> <tr> <td>20 Investment Pools</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Niles Twp. Dist. 307</td> </tr> <tr> <td>21 Legal Services</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Niles Township HS 219</td> </tr> <tr> <td>22 Maintenance Services</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Bidding/purchasing National IPA, US Communities</td> </tr> <tr> <td>23 Personnel Recruitment</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Village of Skokie - INET</td> </tr> <tr> <td>24 Professional Development</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">North Shore Transit, Altinow Bus Service</td> </tr> <tr> <td>25 Shared Personnel</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;">Niles Township ELL Parent Center</td> </tr> <tr> <td>26 Special Education Cooperatives</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>27 STEM (science, technology, engineering and math) Program Offerings</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>28 Supply & Equipment Purchasing</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>29 Technology Services</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>30 Transportation</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>31 Vocational Education Cooperatives</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>32 All Other Joint/Cooperative Agreements</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>33 Other</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td colspan="3" style="text-align: center;"></td> </tr> <tr> <td>34</td> <td colspan="6"></td> </tr> <tr> <td>35</td> <td colspan="6" style="background-color: #FFCCBC;"><u>Additional space for Column (E) - Barriers to Implementation:</u></td> </tr> <tr> <td>36</td> <td colspan="6"></td> </tr> <tr> <td>37</td> <td colspan="6"></td> </tr> <tr> <td>38</td> <td colspan="6"></td> </tr> <tr> <td>39</td> <td colspan="6"></td> </tr> <tr> <td>40</td> <td colspan="6" style="background-color: #FFCCBC;"><u>Additional space for Column (E) - Name of IEA:</u></td> </tr> <tr> <td>41</td> <td colspan="6"></td> </tr> <tr> <td>42</td> <td colspan="6"></td> </tr> <tr> <td>43</td> <td colspan="6"></td> </tr> </tbody> </table>						Service or Function (<u>Check all that apply</u>)	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.			11 Curriculum Planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Barriers to Implementation (Limit text to 200 characters, for additional space use line 33 and 38)			12 Custodial Services	X	X	X	Smith Maintenance Co. (Outsourced)			13 Educational Shared Programs	X	X	X	Niles Township HSD 219			14 Employee Benefits	X	X	X	EBC (Educational Benefit Cooperative)			15 Energy Purchasing	X	X	X	Organic Life Food Service (Outsourced)			16 Food Services	X	X	X	Suburban School Cooperative Insurance Pool			17 Grant Writing	X	X	X	Niles Township Treasurer, IPPIP, IIT, ISDLAF			18 Grounds/Maintenance Services	X	X	X	Excel Maintenance Services, Honeywell International (Outsourced)			19 Insurance	X	X	X	Niles Twp. Dist. 67, 68, 69, 70, 71, 72, 73, 74, 219, 807			20 Investment Pools	X	X	X	Niles Twp. Dist. 307			21 Legal Services	X	X	X	Niles Township HS 219			22 Maintenance Services	X	X	X	Bidding/purchasing National IPA, US Communities			23 Personnel Recruitment	X	X	X	Village of Skokie - INET			24 Professional Development	X	X	X	North Shore Transit, Altinow Bus Service			25 Shared Personnel	X	X	X	Niles Township ELL Parent Center			26 Special Education Cooperatives	X	X	X				27 STEM (science, technology, engineering and math) Program Offerings	X	X	X				28 Supply & Equipment Purchasing	X	X	X				29 Technology Services	X	X	X				30 Transportation	X	X	X				31 Vocational Education Cooperatives	X	X	X				32 All Other Joint/Cooperative Agreements	X	X	X				33 Other	X	X	X				34							35	<u>Additional space for Column (E) - Barriers to Implementation:</u>						36							37							38							39							40	<u>Additional space for Column (E) - Name of IEA:</u>						41							42							43						
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23 Personnel Recruitment	X	X	X	Village of Skokie - INET																																																																																																																																																																																																																																																
24 Professional Development	X	X	X	North Shore Transit, Altinow Bus Service																																																																																																																																																																																																																																																
25 Shared Personnel	X	X	X	Niles Township ELL Parent Center																																																																																																																																																																																																																																																
26 Special Education Cooperatives	X	X	X																																																																																																																																																																																																																																																	
27 STEM (science, technology, engineering and math) Program Offerings	X	X	X																																																																																																																																																																																																																																																	
28 Supply & Equipment Purchasing	X	X	X																																																																																																																																																																																																																																																	
29 Technology Services	X	X	X																																																																																																																																																																																																																																																	
30 Transportation	X	X	X																																																																																																																																																																																																																																																	
31 Vocational Education Cooperatives	X	X	X																																																																																																																																																																																																																																																	
32 All Other Joint/Cooperative Agreements	X	X	X																																																																																																																																																																																																																																																	
33 Other	X	X	X																																																																																																																																																																																																																																																	
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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: SKOKIE SCHOOL DISTRICT 73 1/2
 RCDT Number: 05-016-0735-02

Description	Actual Expenditures, Fiscal Year 2021			Budgeted Expenditures, Fiscal Year 2022				
	(10) Funct. No.	(20) Educational Fund	(80) Operations & Maintenance Fund	(10) Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	392,622		0	392,622	402,916		402,916
2. Special Area Administration Services	2330	142,318		0	142,318	170,953		170,953
3. Other Support Services - School Administration	2490	0		0	0	0		0
4. Direction of Business Support Services	2510	175,990	0	0	175,990	154,426		154,426
5. Internal Services	2570	40,538	0	0	40,538	79,200		79,200
6. Direction of Central Support Services	2610	0		21,106	21,106	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8. Totals		751,468	0	21,106	772,574	807,495	0	807,495
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)								5%

CERTIFICATION

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

 Signature of Superintendent

 Contact Name (for questions)

 Date _____

 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. Page 11, line 78 - Admissions - Other: Enrichment
2. Page 11, line 109 - Other Local Fees; Miscellaneous Revenue
3. Page 12, line 170 - Other Restricted Revenue from State Sources; Library Grant
4. Page 15 line 267 - Other Restricted Revenue from Federal Sources; ESSER
5. Page 16, line 43 - Other Support Service- Pupils; Recess/Playground Staff
6. Page 19, line 175 - Debt Services- Other: Debt Fees
7. Page 20, line 241 - Other Support Services- Pupils; Board Share FICA/Medicare

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 OEM 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

¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenses.

¹¹ Payment towards the retirement of lease/purchase agreements or bonds (other indebtedness (~~including~~)) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).

¹² Only abatement of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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



DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION																																																																	
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)																																																																	
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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.																																																																	
2																																																																	
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.																																																																	
3																																																																	
- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.																																																																	
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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(b).

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 (CYFRR) 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 CYFRR 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 CYFRR through the Grantee portal.**

How do I complete the CYFRR?

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 CYFR 'In-Relation To' opinion?

An 'In-Relation To' Opinion is the auditor's evaluation on whether the information presented on the CYFRR is fairly stated, in all material respects, in relation to the financial statements as a whole. A CYFR '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 CYFR is not required to be submitted in the AFR. However, the audit package will not be accepted in the eGOMB web portal without the CYFRR and accompanying in-relation to opinion. Therefore, it is advisable that the Grantee complete the AFR and CYFR at the same time. **Both the CYFR and the accompanying 'In-Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.**