

**HOMEWOOD-FLOSSMOOR HIGH SCHOOL DISTRICT 233**

FLOSSMOOR, ILLINOIS

ANNUAL FINANCIAL REPORT

JUNE 30, 2021

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

☒ School District  
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Department  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779  
**Illinois School District/Joint Agreement**  
**Annual Financial Report \***  
**June 30, 2021**

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>		
School District/Joint Agreement Number: <b>07-016-2330-16</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Legacy Professionals LLP</b>		
County Name: <b>Cook</b>				Name of Audit Manager: <b>Adam Simaga</b>		
Name of School District/Joint Agreement: <b>Homewood-Flossmoor High School District 233</b>		<b><u>Filing Status:</u></b> <b>Submit electronic AFR directly to ISBE</b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>		Address: <b>4 Westbrook Corporate Center, Suite 700</b>		
Address: <b>999 Kedzie Avenue</b>				City: <b>Westchester</b>	State: <b>IL</b>	Zip Code: <b>60154</b>
City: <b>Flossmoor</b>				Phone Number: <b>(312) 384-4250</b>		Fax Number: <b>(219) 836-1065</b>
Email Address:				<a href="#">IL License Number (9 digit):</a> <b>066-003925</b>		Expiration Date: <b>1/31/2022</b>
Zip Code: <b>60422</b>				Email Address: <a href="mailto:asimaga@legacvcpas.com">asimaga@legacvcpas.com</a>		
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b> <a href="#">Single Audit and GATA Information</a>		ISBE Use Only		
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: <b>Bloom</b>				
District Superintendent/Administrator Name (Type or Print): <b>Dr. Von Mansfield</b>		Township Treasurer Name (type or print): <b>Dr. Robert G. Grossi</b>		Regional Superintendent/Cook ISC Name (Type or Print): <b>Dr. Vanessa Kinder (ISC#4)</b>		
Email Address:		Email Address:		Email Address: <a href="mailto:vkinder@s-cook.org">vkinder@s-cook.org</a>		
Telephone: <b>708-799-3000</b>	Fax Number: <b>708-799-9564</b>	Telephone: <b>708-754-3677</b>	Fax Number: <b>708-754-0208</b>	Telephone: <b>708-754-6600</b>	Fax Number: <b>708-754-8687</b>	
Signature & Date:		Signature & Date:		Signature & Date:		

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

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

## **INDEPENDENT AUDITORS' REPORT**

Members of the Board of Education of  
Homewood-Flossmoor High School District 233

### ***Report on the Financial Statements***

We have audited the accompanying modified cash basis financial statements of Homewood-Flossmoor High School District 233 (the District), which comprise the statement of assets and liabilities arising from cash transactions as of June 30, 2021, and the related statements of revenues received, expenditures disbursed, other sources (uses) and changes in fund balance - all funds; revenues received; and expenditures disbursed, budget to actual for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these modified cash basis financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. This includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances.

Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Homewood-Flossmoor High School District 233, as of June 30, 2021, and the respective changes in financial position for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Homewood-Flossmoor High School District 233 as of June 30, 2021, and the revenues received, expenditures disbursed, other sources (uses) and changes in fund balance - all funds; revenues received; and expenditures disbursed, budget to actual for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

***Basis of Accounting***

The regulatory basis of accounting described in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph allows for the financial statements to be prepared on either a modified cash or accrual basis. We draw attention to Note 1 of the financial statements, which describes the modified cash basis of accounting used by the District to prepare these financial statements. Our opinion is not modified with respect to this matter.

***Emphasis of Matter***

As discussed in Note 14 to the financial statements, the District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

***Other Matters***

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The information on pages 2 through 4, supplementary schedules on pages 25 through 31, Schedule of Capital Outlay and Depreciation on page 32, and itemization schedule on page 40 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

***Other Matters (continued)***

Such information is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The information on pages 33 through 35 and 43 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Indirect Cost Rate schedules on pages 36 and 37, and the Report on Shared Services or Outsourcing on page 38 contain unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Costs Worksheet on page 39 contains unaudited information concerning the fiscal year 2022 budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure, included in the Estimated Operating Expenditures per Pupil and Per Capita Tuition Charge Computation on pages 33 through 35, has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 7, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Legacy Professionals LLP*

Westchester, Illinois

January 7, 2022

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Members of the Board of Education of  
Homewood-Flossmoor High School District 233

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of assets and liabilities arising from cash transactions; and the statements of revenues received, expenditures disbursed, other sources (uses) and changes in fund balance - all funds; revenues received; and expenditures disbursed, budget to actual of Homewood-Flossmoor High School District 233 (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 7, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated in accordance with the financial reporting provisions of the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

***Internal Control over Financial Reporting (continued)***

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Legacy Professionals LLP*

Westchester, Illinois

January 7, 2022

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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



**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1994 (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 C - Other Issues

22. The opinion is adverse due to the regulatory basis presentation of the Annual Financial Report as required by the Illinois State Board of Education.

**PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS**

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date: 

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:****Legacy Professionals LLP**

Name of Audit Firm (print)

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



Signature

1/7/2022

mm/dd/yyyy

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

**FINANCIAL PROFILE INFORMATION***Required to be completed for School Districts only.***A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

	<b>Tax Year 2020</b>	Equalized Assessed Valuation (EAV):	<div>794,126,123</div>	
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>
Rate(s):	<div>0.038100</div>	<div>0.004672</div>	<div>0.002670</div>	<div>0.045440</div>
				<b>Working Cash</b>
				<div>0.000400</div>

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

**B. Results of Operations \***

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
<div>58,579,154</div>	<div>49,422,157</div>	<div>9,156,997</div>	<div>53,719,781</div>

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

**C. Short-Term Debt \*\***

<b>CPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>
<div>0</div>	<div>0</div>	<div>0</div>	<div>0</div>	<div>0</div>
<b>Other</b>	<b>Total</b>			
<div>0</div>	<div>0</div>			

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

**D. Long-Term Debt**

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	<div>54,794,702</div>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	<div>17,405,000</div>

**E. Material Impact on Financial Position**

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

Attach sheets as needed explaining each item checked.

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

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**

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

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

**District Name:** Homewood-Flossmoor High School District 233  
**District Code:** 07-016-2330-16  
**County Name:** Cook

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	53,719,781.00	0.917	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	58,579,154.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	49,422,157.00	0.844	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	58,579,154.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 & 40 & 70	53,719,781.00	391.30	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	137,283.77		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	30,672,327.37		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H38)		17,405,000.00	68.23	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		54,794,702.49		<b>Value</b>	0.30
<b>Total Profile Score:</b>					<b>3.90 *</b>

**Estimated 2022 Financial Profile Designation: RECOGNITION**

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

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

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
Cash (Accounts 111 through 115) <sup>1</sup>		172,780	0	0	953	0	0	0	0	0
Investments	120	29,856,227	4,681,266	1,136,877	7,828,847	1,201,158	910,609	11,179,708	501,407	1,629
Taxes Receivable	130	0	0	0	0	0	0	0	0	0
Interfund Receivables	140	0	0	0	0	0	0	0	0	0
Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
Other Receivables	160	0	0	0	0	0	0	0	0	0
Inventory	170	0	0	0	0	0	0	0	0	0
Prepaid Items	180	0	0	0	0	0	0	0	0	0
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>		<b>30,029,007</b>	<b>4,681,266</b>	<b>1,136,877</b>	<b>7,829,800</b>	<b>1,201,158</b>	<b>910,609</b>	<b>11,179,708</b>	<b>501,407</b>	<b>1,629</b>
<b>CAPITAL ASSETS (200)</b>										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
<b>Total Capital Assets</b>										
<b>CURRENT LIABILITIES (400)</b>										
Interfund Payables	410	0	0	0	0	0	0		0	0
Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
Other Payables	430	0	0	0	0	0	0	0	0	0
Contracts Payable	440	0	0	0	0	0	0	0	0	0
Loans Payable	460	0	0	0	0	0	0	0	0	0
Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	868	0
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>868</b>	<b>0</b>
<b>LONG-TERM LIABILITIES (500)</b>										
Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
<b>Total Long-Term Liabilities</b>										
Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
Unreserved Fund Balance	730	30,029,007	4,681,266	1,136,877	7,829,800	1,201,158	910,609	11,179,708	500,539	1,629
Investment in General Fixed Assets										
<b>Total Liabilities and Fund Balance</b>		<b>30,029,007</b>	<b>4,681,266</b>	<b>1,136,877</b>	<b>7,829,800</b>	<b>1,201,158</b>	<b>910,609</b>	<b>11,179,708</b>	<b>501,407</b>	<b>1,629</b>
<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
Student Activity Fund Cash and Investments	126	893,638								
<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>893,638</b>								
<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
Total Current Liabilities For Student Activity Funds		0								
Reserved Student Activity Fund Balance For Student Activity Funds	715	893,638								
<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>893,638</b>								
<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
<b>Total Current Assets District with Student Activity Funds</b>		<b>30,922,645</b>	<b>4,681,266</b>	<b>1,136,877</b>	<b>7,829,800</b>	<b>1,201,158</b>	<b>910,609</b>	<b>11,179,708</b>	<b>501,407</b>	<b>1,629</b>
<b>Total Capital Assets District with Student Activity Funds</b>										
<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>868</b>	<b>0</b>
<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
Reserved Fund Balance District with Student Activity Funds	714	893,638	0	0	0	0	0	0	0	0
Unreserved Fund Balance District with Student Activity Funds	730	30,029,007	4,681,266	1,136,877	7,829,800	1,201,158	910,609	11,179,708	500,539	1,629
Investment in General Fixed Assets District with Student Activity Funds										
<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>30,922,645</b>	<b>4,681,266</b>	<b>1,136,877</b>	<b>7,829,800</b>	<b>1,201,158</b>	<b>910,609</b>	<b>11,179,708</b>	<b>501,407</b>	<b>1,629</b>

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

ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	Account Groups	
				General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)					
Cash (Accounts 111 through 115) <sup>1</sup>			0		
Investments	120	0			
Taxes Receivable	130				
Interfund Receivables	140				
Intergovernmental Accounts Receivable	150				
Other Receivables	160	0			
Inventory	170	0			
Prepaid Items	180	0			
Other Current Assets (Describe & Itemize)	190	0			
Total Current Assets			0		
CAPITAL ASSETS (200)					
Works of Art & Historical Treasures	210			0	
Land	220			576,382	
Building & Building Improvements	230			84,368,723	
Site Improvements & Infrastructure	240			7,868,545	
Capitalized Equipment	250			10,011,103	
Construction in Progress	260			0	
Amount Available in Debt Service Funds	340				1,136,877
Amount to be Provided for Payment on Long-Term Debt	350				16,268,123
Total Capital Assets				102,824,753	17,405,000
CURRENT LIABILITIES (400)					
Interfund Payables	410				
Intergovernmental Accounts Payable	420				
Other Payables	430				
Contracts Payable	440				
Loans Payable	460				
Salaries & Benefits Payable	470				
Payroll Deductions & Withholdings	480				
Deferred Revenues & Other Current Liabilities	490				
Due to Activity Fund Organizations	493	0			
Total Current Liabilities			0		
LONG-TERM LIABILITIES (500)					
Long-Term Debt Payable (General Obligation, Revenue, Other)	511				17,405,000
Total Long-Term Liabilities					17,405,000
Reserved Fund Balance	714	0			
Unreserved Fund Balance	730	0			
Investment in General Fixed Assets				102,824,753	
Total Liabilities and Fund Balance			0	102,824,753	17,405,000
ASSETS /LIABILITIES for Student Activity Funds					
CURRENT ASSETS (100) for Student Activity Funds					
Student Activity Fund Cash and Investments	126				
Total Student Activity Current Assets For Student Activity Funds					
CURRENT LIABILITIES (400) For Student Activity Funds					
Total Current Liabilities For Student Activity Funds					
Reserved Student Activity Fund Balance For Student Activity Funds	715				
Total Student Activity Liabilities and Fund Balance For Student Activity Funds					
Total ASSETS /LIABILITIES District with Student Activity Funds					
Total Current Assets District with Student Activity Funds			0		
Total Capital Assets District with Student Activity Funds				102,824,753	17,405,000
CURRENT LIABILITIES (400) District with Student Activity Funds					
Total Current Liabilities District with Student Activity Funds			0		
LONG-TERM LIABILITIES (500) District with Student Activity Funds					
Total Long-Term Liabilities District with Student Activity Funds					17,405,000
Reserved Fund Balance District with Student Activity Funds	714	0			
Unreserved Fund Balance District with Student Activity Funds	730	0			
Investment in General Fixed Assets District with Student Activity Funds				102,824,753	
Total Liabilities and Fund Balance District with Student Activity Funds			0	102,824,753	17,405,000

**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**

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	33,363,814	3,708,550	2,119,950	1,848,323	1,298,137	24,916	324,025	209,199	1,181
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	14,280,238	2,000,000	0	1,745,255	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	1,308,949	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		48,953,001	5,708,550	2,119,950	3,593,578	1,298,137	24,916	324,025	209,199	1,181
<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	21,931,343	0	0	0	0	0		0	0
<b>Total Receipts/Revenues</b>		70,884,344	5,708,550	2,119,950	3,593,578	1,298,137	24,916	324,025	209,199	1,181
<b>DISBURSEMENTS/EXPENDITURES</b>										
<b>Instruction</b>	<b>1000</b>	28,944,558				598,614			0	
<b>Support Services</b>	<b>2000</b>	12,921,148	5,683,842		1,259,304	707,875	6,047,055		323,969	0
<b>Community Services</b>	<b>3000</b>	7,110	0		0	14			0	
<b>Payments to Other Districts &amp; Governmental Units</b>	<b>4000</b>	606,195	0	0	0	0	0		0	0
<b>Debt Service</b>	<b>5000</b>	0	0	3,328,700	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		42,479,011	5,683,842	3,328,700	1,259,304	1,306,503	6,047,055		323,969	0
<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	21,931,343	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		64,410,354	5,683,842	3,328,700	1,259,304	1,306,503	6,047,055		323,969	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		6,473,990	24,708	(1,208,750)	2,334,274	(8,366)	(6,022,139)	324,025	(114,770)	1,181
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
Transfer Among Funds	7130	0	0		0					
Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						1,000,000			
ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
Other Sources Not Classified Elsewhere	7990	0	0	1,314,000	0	0	0	0	0	0
<b>Total Other Sources of Funds</b>		0	0	1,314,000	0	0	1,000,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
Transfer Among Funds	8130	0	0		0					
Transfer of Interest	8140	0	0	0	0	0	0		0	
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
Taxes Transferred to Pay for Capital Projects	8810	0	0							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	1,000,000	0							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
Other Uses Not Classified Elsewhere	8990	1,314,000	0	0	0	0	0	0	0	0
<b>Total Other Uses of Funds</b>		<b>2,314,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Sources/Uses of Funds</b>		<b>(2,314,000)</b>	<b>0</b>	<b>1,314,000</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		4,159,990	24,708	105,250	2,334,274	(8,366)	(5,022,139)	324,025	(114,770)	1,181
<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		<b>25,869,017</b>	<b>4,656,558</b>	<b>1,031,627</b>	<b>5,495,526</b>	<b>1,209,524</b>	<b>5,932,748</b>	<b>10,855,683</b>	<b>615,309</b>	<b>448</b>
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		<b>30,029,007</b>	<b>4,681,266</b>	<b>1,136,877</b>	<b>7,829,800</b>	<b>1,201,158</b>	<b>910,609</b>	<b>11,179,708</b>	<b>500,539</b>	<b>1,629</b>
<b>Student Activity Fund Balance - July 1, 2020</b>		<b>910,981</b>								
<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
<b>Total Student Activity Direct Receipts/Revenues</b>	<b>1799</b>	<b>344,775</b>								
<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
<b>Total Student Activity Disbursements/Expenditures</b>	<b>1999</b>	<b>362,118</b>								
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(17,343)</b>								
<b>Student Activity Fund Balance - June 30, 2021</b>		<b>893,638</b>								
<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										



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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>LOCAL SOURCES</b>	<b>1000</b>	33,708,589	3,708,550	2,119,950	1,848,323	1,298,137	24,916	324,025	209,199	1,181
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	14,280,238	2,000,000	0	1,745,255	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	1,308,949	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		49,297,776	5,708,550	2,119,950	3,593,578	1,298,137	24,916	324,025	209,199	1,181
<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	21,931,343	0	0	0	0	0		0	0
<b>Total Receipts/Revenues</b>		71,229,119	5,708,550	2,119,950	3,593,578	1,298,137	24,916	324,025	209,199	1,181
<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
<b>Instruction</b>	<b>1000</b>	29,306,676				598,614				
<b>Support Services</b>	<b>2000</b>	12,921,148	5,683,842		1,259,304	707,875	6,047,055		323,969	0
<b>Community Services</b>	<b>3000</b>	7,110	0		0	14				
<b>Payments to Other Districts &amp; Governmental Units</b>	<b>4000</b>	606,195	0	0	0	0	0		0	0
<b>Debt Service</b>	<b>5000</b>	0	0	3,328,700	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		42,841,129	5,683,842	3,328,700	1,259,304	1,306,503	6,047,055		323,969	0
<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	21,931,343	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		64,772,472	5,683,842	3,328,700	1,259,304	1,306,503	6,047,055		323,969	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		6,456,647	24,708	(1,208,750)	2,334,274	(8,366)	(6,022,139)	324,025	(114,770)	1,181
<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>Total Other Sources of Funds</b>		0	0	1,314,000	0	0	1,000,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>Total Other Uses of Funds</b>		2,314,000	0	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Funds</b>		(2,314,000)	0	1,314,000	0	0	1,000,000	0	0	0
<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2021</b>		30,922,645	4,681,266	1,136,877	7,829,800	1,201,158	910,609	11,179,708	500,539	1,629

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies (1110-1120) <sup>7</sup>		30,440,608	3,675,938	2,119,950	1,840,490	498,967	0	324,025	199,356	0
Leasing Purposes Levy <sup>8</sup>	1130	0	0							
Special Education Purposes Levy	1140	0	0		0	0	0			
FICA/Medicare Only Purposes Levies	1150					758,723				
Area Vocational Construction Purposes Levy	1160		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
<b>Total Ad Valorem Taxes Levied By District</b>		<b>30,440,608</b>	<b>3,675,938</b>	<b>2,119,950</b>	<b>1,840,490</b>	<b>1,257,690</b>	<b>0</b>	<b>324,025</b>	<b>199,356</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	715,498	0	0	0	15,052	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
<b>Total Payments in Lieu of Taxes</b>		<b>715,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular - Tuition from Pupils or Parents (In State)	1311	15,879								
Regular - Tuition from Other Districts (In State)	1312	0								
Regular - Tuition from Other Sources (In State)	1313	0								
Regular - Tuition from Other Sources (Out of State)	1314	0								
Summer Sch - Tuition from Pupils or Parents (In State)	1321	181,872								
Summer Sch - Tuition from Other Districts (In State)	1322	0								
Summer Sch - Tuition from Other Sources (In State)	1323	0								
Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
CTE - Tuition from Pupils or Parents (In State)	1331	0								
CTE - Tuition from Other Districts (In State)	1332	0								
CTE - Tuition from Other Sources (In State)	1333	0								
CTE - Tuition from Other Sources (Out of State)	1334	0								
Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
Special Ed - Tuition from Other Districts (In State)	1342	0								
Special Ed - Tuition from Other Sources (In State)	1343	0								
Special Ed - Tuition from Other Sources (Out of State)	1344	0								
Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition from Other Districts (In State)	1352	0								
Adult - Tuition from Other Sources (In State)	1353	0								
Adult - Tuition from Other Sources (Out of State)	1354	0								
<b>Total Tuition</b>		<b>197,751</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
Regular - Transp Fees from Other Districts (In State)	1412				1,159					
Regular - Transp Fees from Other Sources (In State)	1413				0					
Regular - Transp Fees from Co-curricular Activities (In State)	1415				(27)					
Regular Transp Fees from Other Sources (Out of State)	1416				0					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				6,701					
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
CTE - Transp Fees from Other Districts (In State)	1432				0					
CTE - Transp Fees from Other Sources (In State)	1433				0					

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
CTE - Transp Fees from Other Sources (Out of State)	1434				0					
Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
Special Ed - Transp Fees from Other Districts (In State)	1442				0					
Special Ed - Transp Fees from Other Sources (In State)	1443				0					
Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
Adult - Transp Fees from Other Districts (In State)	1452				0					
Adult - Transp Fees from Other Sources (In State)	1453				0					
Adult - Transp Fees from Other Sources (Out of State)	1454				0					
<b>Total Transportation Fees</b>					7,833					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	919,528	0	0	0	25,395	24,916	0	9,082	1,181
Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
<b>Total Earnings on Investments</b>		919,528	0	0	0	25,395	24,916	0	9,082	1,181
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	0								
Sales to Pupils - Breakfast	1612	0								
Sales to Pupils - A la Carte	1613	5,866								
Sales to Pupils - Other (Describe & Itemize)	1614	0								
Sales to Adults	1620	0								
Other Food Service (Describe & Itemize)	1690	0								
<b>Total Food Service</b>		5,866								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	0	0							
Admissions - Other (Describe & Itemize)	1719	0	0							
Fees	1720	115,027	0							
Book Store Sales	1730	10,167	0							
Other District/School Activity Revenue (Describe & Itemize)	1790	4,629	0							
Student Activity Funds Revenues	1799	344,775								
<b>Total District/School Activity Income (without Student Activity Funds)</b>		129,823	0							
<b>Total District/School Activity Income (with Student Activity Funds)</b>		474,598								
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Rentals - Regular Textbooks	1811	741,020								
Rentals - Summer School Textbooks	1812	0								
Rentals - Adult/Continuing Education Textbooks	1813	0								
Rentals - Other (Describe & Itemize)	1819	0								
Sales - Regular Textbooks	1821	0								
Sales - Summer School Textbooks	1822	0								
Sales - Adult/Continuing Education Textbooks	1823	0								
Sales - Other (Describe & Itemize)	1829	0								
Other (Describe & Itemize)	1890	0								
<b>Total Textbook Income</b>		741,020								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910	0	22,298							
Contributions and Donations from Private Sources	1920	120	0	0	0	0	0	0	0	0
Impact Fees from Municipal or County Governments	1930	0	295	0	0	0	0	0	0	0
Services Provided Other Districts	1940	0	0		0					
Refund of Prior Years' Expenditures	1950	93,710	368	0	0	0	0		761	0
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
Drivers' Education Fees	1970	32,403								
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983			0			0			

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Payment from Other Districts	1991	0	0	0	0	0	0			
Sale of Vocational Projects	1992	0								
Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
Other Local Revenues (Describe & Itemize)	1999	87,487	9,651	0	0	0	0	0	0	0
<b>Total Other Revenue from Local Sources</b>		<b>213,720</b>	<b>32,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>761</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>33,363,814</b>	<b>3,708,550</b>	<b>2,119,950</b>	<b>1,848,323</b>	<b>1,298,137</b>	<b>24,916</b>	<b>324,025</b>	<b>209,199</b>	<b>1,181</b>
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>33,708,589</b>								
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-through Revenue from State Sources	2100	0	0		0	0				
Flow-through Revenue from Federal Sources	2200	0	0		0	0				
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	13,673,376	2,000,000	0	0	0	0		0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
<b>Total Unrestricted Grants-In-Aid</b>		<b>13,673,376</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	333,173			0					
Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
Special Education - Personnel	3110	0	0		0					
Special Education - Orphanage - Individual	3120	149,328			0					
Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Summer School	3145	0			0					
Special Education - Other (Describe & Itemize)	3199	0	0		0					
<b>Total Special Education</b>		<b>482,501</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - Secondary Program Improvement (CTEI)	3220	75,160	0			0				
CTE - WECEP	3225	0	0			0				
CTE - Agriculture Education	3235	0	0			0				
CTE - Instructor Practicum	3240	0	0			0				
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3299	0	0			0				
<b>Total Career and Technical Education</b>		<b>75,160</b>	<b>0</b>			<b>0</b>				
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
State Free Lunch & Breakfast	3360	0								
School Breakfast Initiative	3365	0	0			0				
Driver Education	3370	45,026	0							
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500	0	0		786,721	0				
Transportation - Special Education	3510	0	0		958,534	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,745,255</b>	<b>0</b>				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				
Truant Alternative/Optional Education	3695	0			0	0				
Early Childhood - Block Grant	3705	0	0		0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
Technology - Technology for Success	3780	0	0	0	0	0	0			0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Planning/Construction	3920		0				0			
School Infrastructure - Maintenance Projects	3925		0				0			0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,175	0	0	0	0	0	0	0	0
<b>Total Restricted Grants-In-Aid</b>		<b>606,862</b>	<b>0</b>	<b>0</b>	<b>1,745,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>14,280,238</b>	<b>2,000,000</b>	<b>0</b>	<b>1,745,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0	0			
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
Title V - District Projects	4105	0	0		0	0				

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
Title V - Other (Describe & Itemize)	4199	0	0		0	0				
<b>Total Title V</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200	0				0				
National School Lunch Program	4210	0				0				
Special Milk Program	4215	0				0				
School Breakfast Program	4220	0				0				
Summer Food Service Program	4225	440,641				0				
Child and Adult Care Food Program	4226	0				0				
Fresh Fruits & Vegetables	4240	0								
Food Service - Other (Describe & Itemize)	4299	0				0				
<b>Total Food Service</b>		<b>440,641</b>				<b>0</b>				
<b>TITLE I</b>										
Title I - Low Income	4300	0	0		0	0				
Title I - Low Income - Neglected, Private	4305	0	0		0	0				
Title I - Migrant Education	4340	0	0		0	0				
Title I - Other (Describe & Itemize)	4399	0	0		0	0				
<b>Total Title I</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
<b>Total Title IV</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
Fed - Spec Education - IDEA - Flow Through	4620	442,024	0		0	0				
Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
<b>Total Federal - Special Education</b>		<b>442,024</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>CTE - PERKINS</b>										
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
CTE - Other (Describe & Itemize)	4799	32,252	0			0				
<b>Total CTE - Perkins</b>		<b>32,252</b>	<b>0</b>			<b>0</b>				
Federal - Adult Education	4810	0	0			0				
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
ARRA - Title I - Low Income	4851	0	0		0	0				
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
ARRA - Child Nutrition Equipment Assistance	4863	0	0							
Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
Race to the Top Program	4901	0								
Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
Title III - Immigrant Education Program (IEP)	4905	0			0	0				
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
McKinney Education for Homeless Children	4920	0	0		0	0				
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
Title II - Teacher Quality	4932	91,612	0		0	0				
Federal Charter Schools	4960	0	0		0	0				
State Assessment Grants	4981	0	0		0	0				
Grant for State Assessments and Related Activities	4982	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	42,532	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	10,897	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	248,991	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,308,949	0	0	0	0	0		0	0
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	1,308,949	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		48,953,001	5,708,550	2,119,950	3,593,578	1,298,137	24,916	324,025	209,199	1,181
<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		49,297,776	5,708,550	2,119,950	3,593,578	1,298,137	24,916	324,025	209,199	1,181

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	15,314,223	1,947,885	127,287	691,718	25,174	2,476	49,790	0	18,158,553	18,234,743
Tuition Payment to Charter Schools	1115			0						0	0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200-1220)	1200	3,822,923	671,202	190,190	55,240	0	180	5,787	0	4,745,522	4,899,636
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	1,075,633	117,453	11,340	47,473	30,970	0	41,188	0	1,324,057	1,303,999
Interscholastic Programs	1500	1,737,803	91,364	304,656	327,443	7,070	31,717	59,743	0	2,559,796	3,076,610
Summer School Programs	1600	356,287	8,219	11,900	1,963	0	0	0	0	378,369	335,050
Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	170,224	6,956	2,606	6,790	46,116	50	0	0	232,742	164,475
Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0	0
Regular K-12 Programs - Private Tuition	1911						107,872			107,872	115,000
Special Education Programs K-12 - Private Tuition	1912						1,437,647			1,437,647	1,000,000
Special Education Programs Pre-K - Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
CTE Programs - Private Tuition	1917						0			0	0
Interscholastic Programs - Private Tuition	1918						0			0	0
Summer School Programs - Private Tuition	1919						0			0	0
Gifted Programs - Private Tuition	1920						0			0	0
Bilingual Programs - Private Tuition	1921						0			0	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
Student Activity Fund Expenditures	1999						362,118			362,118	1,200,000
<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>22,477,093</b>	<b>2,843,079</b>	<b>647,979</b>	<b>1,130,627</b>	<b>109,330</b>	<b>1,579,942</b>	<b>156,508</b>	<b>0</b>	<b>28,944,558</b>	<b>29,129,513</b>
<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>22,477,093</b>	<b>2,843,079</b>	<b>647,979</b>	<b>1,130,627</b>	<b>109,330</b>	<b>1,942,060</b>	<b>156,508</b>	<b>0</b>	<b>29,306,676</b>	<b>30,329,513</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	1,136,070	188,784	4,066	1,542	0	848	1,101	0	1,332,411	1,474,410
Guidance Services	2120	1,609,989	212,563	32,204	10,601	0	770	1,101	0	1,867,228	1,853,223
Health Services	2130	101,090	39,024	32,212	132,579	0	0	16,262	0	321,167	174,500
Psychological Services	2140	287,118	48,117	0	4,428	0	0	1,101	0	340,764	343,610
Speech Pathology & Audiology Services	2150	236,240	10,346	0	212	0	0	0	0	246,798	222,425
Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	542,399	144,181	246,257	88,583	0	0	699	0	1,022,119	1,161,950
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,912,906</b>	<b>643,015</b>	<b>314,739</b>	<b>237,945</b>	<b>0</b>	<b>1,618</b>	<b>20,264</b>	<b>0</b>	<b>5,130,487</b>	<b>5,230,118</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	535,345	72,003	88,067	44,570	0	13,622	648	0	754,255	781,867
Educational Media Services	2220	339,806	35,573	36,332	72,054	7,609	0	25,864	0	517,238	564,400
Assessment & Testing	2230	154,313	38,979	97,835	45,106	0	534	0	0	336,767	354,176
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,029,464</b>	<b>146,555</b>	<b>222,234</b>	<b>161,730</b>	<b>7,609</b>	<b>14,156</b>	<b>26,512</b>	<b>0</b>	<b>1,608,260</b>	<b>1,700,443</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310	0	0	349,353	2,788	0	12,457	10,402	0	375,000	443,500
Executive Administration Services	2320	490,960	81,479	9,796	5,904	0	4,244	2,199	0	594,582	578,000
Special Area Administration Services	2330	114,246	11,109	6,408	0	0	0	1,769	0	133,532	111,171
Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>605,206</b>	<b>92,588</b>	<b>365,557</b>	<b>8,692</b>	<b>0</b>	<b>16,701</b>	<b>14,370</b>	<b>0</b>	<b>1,103,114</b>	<b>1,132,671</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											



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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Office of the Principal Services	2410	767,725	184,744	45,227	32,301	41,166	2,932	0	0	1,074,095	1,091,050
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>767,725</b>	<b>184,744</b>	<b>45,227</b>	<b>32,301</b>	<b>41,166</b>	<b>2,932</b>	<b>0</b>	<b>0</b>	<b>1,074,095</b>	<b>1,091,050</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	144,779	45,755	0	0	0	0	0	0	190,534	191,300
Fiscal Services	2520	255,375	20,690	55,233	5,637	0	19	0	0	336,954	358,250
Operation & Maintenance of Plant Services	2540	0	0	11,642	5,458	0	0	1,027	0	18,127	47,500
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	0	0	558,769	6,744	0	0	3,819	0	569,332	202,000
Internal Services	2570	0	0	0	0	0	0	0	0	0	143,070
<b>Total Support Services - Business</b>	<b>2500</b>	<b>400,154</b>	<b>66,445</b>	<b>625,644</b>	<b>17,839</b>	<b>0</b>	<b>19</b>	<b>4,846</b>	<b>0</b>	<b>1,114,947</b>	<b>942,120</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	83,642	23,828	3,874	8,292	0	0	0	0	119,636	137,850
Information Services	2630	252,655	66,801	77,855	362	0	125	0	0	397,798	470,550
Staff Services	2640	113,803	358	43,346	18,252	0	475	0	0	176,234	234,975
Data Processing Services	2660	776,605	166,235	108,034	529,128	198,975	0	417,600	0	2,196,577	2,049,720
<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,226,705</b>	<b>257,222</b>	<b>233,109</b>	<b>556,034</b>	<b>198,975</b>	<b>600</b>	<b>417,600</b>	<b>0</b>	<b>2,890,245</b>	<b>2,893,095</b>
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>7,942,160</b>	<b>1,390,569</b>	<b>1,806,510</b>	<b>1,014,541</b>	<b>247,750</b>	<b>36,026</b>	<b>483,592</b>	<b>0</b>	<b>12,921,148</b>	<b>12,989,497</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>182</b>	<b>0</b>	<b>6,893</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,110</b>	<b>14,750</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			66,708			0			66,708	63,480
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>66,708</b>			<b>0</b>			<b>66,708</b>	<b>63,480</b>
Payments for Regular Programs - Tuition	4210						0			0	0
Payments for Special Education Programs - Tuition	4220						539,487			539,487	1,000,000
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
Payments for CTE Programs - Tuition	4240						0			0	0
Payments for Community College Programs - Tuition	4270						0			0	0
Payments for Other Programs - Tuition	4280						0			0	0
Other Payments to In-State Govt Units	4290						0			0	0
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>539,487</b>			<b>539,487</b>	<b>1,000,000</b>
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
Payments for CTE Programs - Transfers	4340						0			0	0
Payments for Community College Program - Transfers	4370						0			0	0
Payments for Other Programs - Transfers	4380						0			0	0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>66,708</b>			<b>539,487</b>			<b>606,195</b>	<b>1,063,480</b>
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Other Interest on Short-Term Debt	5150						0			0	0
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
Debt Services - Interest on Long-Term Debt	5200						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		30,419,435	4,233,648	2,528,090	2,145,203	357,080	2,155,455	640,100	0	42,479,011	43,197,240
<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		30,419,435	4,233,648	2,528,090	2,145,203	357,080	2,517,573	640,100	0	42,841,129	44,397,240
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										6,473,990	
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										6,456,647	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	421,583	0	89,180	0	2,293	0	513,056	650,000
Operation & Maintenance of Plant Services	2540	944,583	143,584	2,255,760	1,635,109	79,506	1,140	111,104	0	5,170,786	5,396,250
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560					0		0		0	0
<b>Total Support Services - Business</b>	<b>2500</b>	944,583	143,584	2,677,343	1,635,109	168,686	1,140	113,397	0	5,683,842	6,046,250
Other Support Services (Describe & Itemize)	2900	0	0	0	0		0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	944,583	143,584	2,677,343	1,635,109	168,686	1,140	113,397	0	5,683,842	6,046,250
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
<b>Total Direct Disbursements/Expenditures</b>		944,583	143,584	2,677,343	1,635,109	168,686	1,140	113,397	0	5,683,842	6,046,250
<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										24,708	

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>30 - DEBT SERVICES (DS)</b>											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110						0			0	0
Payments for Special Education Programs	4120						0			0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						678,700			678,700	678,700
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
Total Debt Services	5000			0			3,328,700			3,328,700	3,238,700
PROVISION FOR CONTINGENCIES (DS)	6000										0
Total Disbursements/ Expenditures				0			3,328,700			3,328,700	3,238,700
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,208,750)	
<b>40 - TRANSPORTATION FUND (TR)</b>											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	44,921	2,935	1,209,988	1,460	0	0	0	0	1,259,304	2,678,025
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	44,921	2,935	1,209,988	1,460	0	0	0	0	1,259,304	2,678,025
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
Total Debt Services	5000						0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										0
Total Disbursements/ Expenditures		44,921	2,935	1,209,988	1,460	0	0	0	0	1,259,304	2,678,025
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,334,274	

<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
Regular Programs	1100		255,979							255,979	246,500
Pre-K Programs	1125		0							0	0
Special Education Programs (Functions 1200-1220)	1200		227,426							227,426	255,500
Special Education Programs - Pre-K	1225		0							0	0
Remedial and Supplemental Programs - K-12	1250		0							0	0
Remedial and Supplemental Programs - Pre-K	1275		0							0	0
Adult/Continuing Education Programs	1300		0							0	0
CTE Programs	1400		16,907							16,907	17,000
Interscholastic Programs	1500		86,241							86,241	99,500
Summer School Programs	1600		9,633							9,633	12,000
Gifted Programs	1650		0							0	0
Driver's Education Programs	1700		2,428							2,428	1,100
Bilingual Programs	1800		0							0	0
Truants' Alternative & Optional Programs	1900		0							0	0
Total Instruction	1000		598,614							598,614	631,600
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110		28,807							28,807	33,000
Guidance Services	2120		47,478							47,478	49,400
Health Services	2130		18,566							18,566	19,350
Psychological Services	2140		4,913							4,913	4,650
Speech Pathology & Audiology Services	2150		3,418							3,418	3,000
Other Support Services - Pupils (Describe & Itemize)	2190		91,203							91,203	70,000
Total Support Services - Pupils	2100		194,385							194,385	179,400
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210		15,653							15,653	15,000
Educational Media Services	2220		20,725							20,725	20,500
Assessment & Testing	2230		7,844							7,844	10,250
Total Support Services - Instructional Staff	2200		44,222							44,222	45,750
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310		0							0	0
Executive Administration Services	2320		26,817							26,817	31,500
Special Area Administration Services	2330		1,791							1,791	2,200
Claims Paid from Self Insurance Fund	2361		0							0	0
Risk Management and Claims Services Payments	2365		0							0	0
Total Support Services - General Administration	2300		28,608							28,608	33,700
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410		56,847							56,847	66,750
Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
Total Support Services - School Administration	2400		56,847							56,847	66,750
<b>SUPPORT SERVICES - BUSINESS</b>											

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Direction of Business Support Services	2510		2,275							2,275	2,500
Fiscal Services	2520		45,960							45,960	55,500
Facilities Acquisition & Construction Services	2530		0							0	0
Operation & Maintenance of Plant Services	2540		166,000							166,000	183,000
Pupil Transportation Services	2550		4,961							4,961	3,100
Food Services	2560		0							0	0
Internal Services	2570		0							0	800
<b>Total Support Services - Business</b>	<b>2500</b>		<b>219,196</b>							<b>219,196</b>	<b>244,900</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610		0							0	0
Planning, Research, Development, & Evaluation Services	2620		15,487							15,487	15,300
Information Services	2630		15,641							15,641	14,500
Staff Services	2640		17,123							17,123	17,500
Data Processing Services	2660		116,366							116,366	122,500
<b>Total Support Services - Central</b>	<b>2600</b>		<b>164,617</b>							<b>164,617</b>	<b>169,800</b>
Other Support Services (Describe & Itemize)	2900		0							0	0
<b>Total Support Services</b>	<b>2000</b>		<b>707,875</b>							<b>707,875</b>	<b>740,300</b>
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		14							14	600
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
Payments for Regular Programs	4110		0							0	0
Payments for Special Education Programs	4120		0							0	0
Payments for CTE Programs	4140		0							0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other (Describe & Itemize)	5150						0			0	0
<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
<b>Total Disbursements/Expenditures</b>			<b>1,306,503</b>				<b>0</b>			<b>1,306,503</b>	<b>1,372,500</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(8,366)</b>	
<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition and Construction Services	2530	0	0	0	0	6,047,055	0	0	0	6,047,055	4,325,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,047,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,047,055</b>	<b>4,325,000</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
Payments to Regular Programs (In-State)	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,047,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,047,055</b>	<b>4,325,000</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(6,022,139)</b>	
<b>70 - WORKING CASH (WC)</b>											

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>80 - TORT FUND (TF)</b>											
<b>INSTRUCTION (TF)</b>	<b>1000</b>										
Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
Tuition Payment to Charter Schools	1115			0						0	0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0	0
Regular K-12 Programs Private Tuition	1911						0			0	0
Special Education Programs K-12 Private Tuition	1912						0			0	0
Special Education Programs Pre-K Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
Adult/Continuing Education Programs Private Tuition	1916						0			0	0
CTE Programs Private Tuition	1917						0			0	0
Interscholastic Programs Private Tuition	1918						0			0	0
Summer School Programs Private Tuition	1919						0			0	0
Gifted Programs Private Tuition	1920						0			0	0
Bilingual Programs Private Tuition	1921						0			0	0
Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
<b>Support Services - Pupil</b>	<b>2100</b>										
Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
Health Services	2130	0	0	0	0	0	0	0	0	0	0
Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	323,969	0	0	0	0	0	323,969	348,182
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>323,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,969</b>	<b>348,182</b>
<b>Support Services - School Administration</b>	<b>2400</b>										
Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>Support Services - Business</b>	<b>2500</b>										
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	0	0	0	0	0	0	0	0	0	0
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Central</b>	<b>2600</b>										
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	0	0	0	0	0	0	0
Staff Services	2640	0	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>323,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,969</b>	<b>348,182</b>
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Tuition	4210						0			0	0
Payments for Special Education Programs - Tuition	4220						0			0	0
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
Payments for CTE Programs - Tuition	4240						0			0	0
Payments for Community College Programs - Tuition	4270						0			0	0
Payments for Other Programs - Tuition	4280						0			0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
Payments for CTE Programs - Transfers	4340						0			0	0
Payments for Community College Program - Transfers	4370						0			0	0
Payments for Other Programs - Transfers	4380						0			0	0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
Other Interest or Short-Term Debt	5150						0			0	0
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>323,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,969</b>	<b>348,182</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(114,770)</b>	
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
Payments to Regular Programs	4110						0			0	0
Payments to Special Education Programs	4120						0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>1,181</b>	



**SCHEDULE OF AD VALOREM TAX RECEIPTS**

Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
			(Column B - C)		(Column E - C)
Educational	30,440,608	15,991,388	14,449,220	29,578,656	13,587,268
Operations & Maintenance	3,675,938	1,965,657	1,710,281	3,635,800	1,670,143
Debt Services **	2,119,950	1,160,075	959,875	2,145,745	985,670
Transportation	1,840,490	1,123,232	717,258	2,077,600	954,368
Municipal Retirement	498,967	280,808	218,159	519,400	238,592
Capital Improvements	0	0	0	0	0
Working Cash	324,025	168,485	155,540	311,640	143,155
Tort Immunity	199,356	0	199,356	0	0
Fire Prevention & Safety	0	0	0	0	0
Leasing Levy	0	0	0	0	0
Special Education	0	0	0	0	0
Area Vocational Construction	0	0	0	0	0
Social Security/Medicare Only	758,723	393,131	365,592	727,160	334,029
Summer School	0	0	0	0	0
Other (Describe & Itemize)	0	0	0	0	0
<b>Totals</b>	<b>39,858,057</b>	<b>21,082,776</b>	<b>18,775,281</b>	<b>38,996,001</b>	<b>17,913,225</b>

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

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

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

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long- Term Debt
Issue of July 26, 2012	07/26/12	9,190,000	2	6,980,000	0	0	780,000	6,200,000	5,795,022
Issue of April 30, 2013	04/30/13	18,270,000	2	13,075,000	0	0	1,870,000	11,205,000	10,473,101
								0	
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								0	
		27,460,000		20,055,000	0	0	2,650,000	17,405,000	16,268,123

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

- Working Cash Fund Bonds
- Funding Bonds
- Refunding Bonds

- Fire Prevent, Safety, Environmental and Energy Bonds
- Tort Judgment Bonds
- Building Bonds

- Other \_\_\_\_\_
- Other \_\_\_\_\_
- Other \_\_\_\_\_

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

<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>						
Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2020</b>		615,309				0
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	199,356				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	9,082				
Drivers' Education Fees	10-1970					32,403
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					45,026
Other Receipts (Describe & Itemize)	--	761				
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		209,199	0	0	0	77,429
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000					77,429
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	323,969				
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>					0	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		323,969	0	0	0	77,429
<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>		500,539	0	0	0	0
<b>Reserved Cash Balance</b>	714					
<b>Unreserved Cash Balance</b>	730	500,539	0	0	0	0

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

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

If yes, list in the aggregate the following:

Total Claims Payments:	323,969
Total Reserve Remaining:	500,539

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

<b>Expenditures:</b>	
Workers' Compensation Act and/or Workers' Occupational Disease Act	113,912
Unemployment Insurance Act	35,152
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	174,905
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 40 tab	0
<b>Total</b>	0
<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>	<b>OK</b>

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

55 ILCS 5/5-1006.7

Print Date: 1/5/2022

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

# CARES, CRRSA, and ARP SCHEDULE - FY 2021

**Please read schedule instructions before completing.**

**SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:**

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

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

**X**

**Yes**

**No**

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

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

## Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports <b>for expenditures reported in the prior year FY20 AFR.</b>									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	0	0		0	0	0			0	0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	0	0		0	0	0			0	0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	0	0		0	0	0			0	0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998	0	0		0	0	0			0	0
<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
Revenue Section B		Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	190,530	0		0	0	0			0	190,530
CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	0	0		0	0	0			0	0
<a href="https://www.isbe.net/_layouts/Download.aspx?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/_layouts/Download.aspx?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx</a>											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	52,661	0		0	0	0			0	52,661
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	0	0		0	0	0			0	0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998	0	0		0	0	0			0	0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	5,800	0		0	0	0			0	5,800
<b>Total Revenue Section B</b>		248,991	0		0	0	0			0	248,991
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
Total Other Federal Revenue (Section A plus Section B)	4998	248,991	0		0	0	0			0	248,991
Total Other Federal Revenue from Revenue Tab	4998	248,991	0		0	0	0			0	248,991

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

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

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

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

Expenditure Section A:		DISBURSEMENTS								
ESSER I EXPENDITURES		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
<b>FUNCTION</b>										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	2,975	310	60,185	145,717	0	0	0		209,187
SUPPORT SERVICES Total Expenditures	2000	0	0	34,703	123	0	0	0		34,826
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0		0
FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			58,149	143,906	0		0		202,055
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			34,703	123	0		0		34,826
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			92,852	144,029	0		0		236,881
<b>Expenditure Section B:</b>										
CARES ACT -Nutrition Funding EXPENDITURES		DISBURSEMENTS								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
<b>FUNCTION</b>										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	0	0	0	0	0	0	0		0
SUPPORT SERVICES Total Expenditures	2000	0	0	0	0	0	0	0		0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0		0
FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			0	0	0		0		0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			0	0	0		0		0

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

TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0		0		0
Expenditure Section C:									
ESSER II EXPENDITURES									
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000		0	0	0	0	0	0	0
SUPPORT SERVICES Total Expenditures	2000		0	0	150,441	29,900	0	0	0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0
FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000		0			0	0	0	0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000		0			0	0	0	0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0		0
Expenditure Section D:									
GEER I EXPENDITURES									
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000		0	0	0	0	0	0	0
SUPPORT SERVICES Total Expenditures	2000		0	0	0	0	0	0	0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0
FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000		0			0	0	0	0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000		0			0	0	0	0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0		0
Expenditure Section E:									
Other CARES, CRRSA, ARP Federal Stimulus									

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

Fund EXPENDITURES		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	0	0	0	0	0	0	0		0
SUPPORT SERVICES Total Expenditures	2000	0	0	0	0	0	0	0		0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0		0
FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			0	0	0		0		0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			0	0	0		0		0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0
Expenditure Section F:										
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----								
FUNCTION		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
INSTRUCTION	1000	2,975	310	60,185	145,717	0	0	0		209,187
SUPPORT SERVICES	2000	0	0	185,144	30,023	0	0	0		215,167
TOTAL EXPENDITURES										424,354
Expenditure Section G:										
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----								
FUNCTION		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			92,852	144,029	0		0		236,881

**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>	0	0	0	0	<b>50</b>	0	0	0	0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	576,382	0	0	576,382						576,382
Depreciable Land	222	0	0	0	0		0	0	0	0	0
<b>Buildings</b>	<b>230</b>					<b>50</b>					
Permanent Buildings	231	68,378,104	15,990,619	0	84,368,723		25,991,215	1,527,468	0	27,518,683	56,850,040
Temporary Buildings	232	0	0	0	0		0	0	0	0	0
Improvements Other than Buildings (Infrastructure)	240	7,298,572	569,973	0	7,868,545		3,293,938	379,178	0	3,673,116	4,195,429
<b>Capitalized Equipment</b>	<b>250</b>					<b>10</b>					
10 Yr Schedule	251	9,092,448	359,182	0	9,451,630		8,945,768	164,608	0	9,110,376	341,254
5 Yr Schedule	252	462,292	97,181	0	559,473		462,292	9,718	0	472,010	87,463
3 Yr Schedule	253	0	0	0	0		0	0	0	0	0
<b>Construction in Progress</b>	<b>260</b>	10,444,134	0	10,444,134	0	--					0
<b>Total Capital Assets</b>	<b>200</b>	96,251,932	17,016,955	10,444,134	102,824,753	<b>10</b>	38,693,213	2,080,972	0	40,774,185	62,050,568
<b>Non-Capitalized Equipment</b>	<b>700</b>				753,497			75,350			
<b>Allowable Depreciation</b>								2,156,322			



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

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 42,479,011
O&M	Expenditures 16-24, L155	Total Expenditures	5,683,842
DS	Expenditures 16-24, L178	Total Expenditures	3,328,700
TR	Expenditures 16-24, L214	Total Expenditures	1,259,304
MR/SS	Expenditures 16-24, L299	Total Expenditures	1,306,503
TORT	Expenditures 16-24, L429	Total Expenditures	323,969
<b>Total Expenditures</b>			<b>\$ 54,381,329</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 1,159
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	6,701
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D, F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	378,369
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	107,872
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	1,437,647
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	7,110
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	606,195
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	357,080
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	640,100
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	0

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

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	168,686
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	113,397
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	2,650,000
TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	9,633
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services	14
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L325, Col K - (G+I)	1125 Pre-K Programs	0
Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600 Summer School Programs	0
Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
Tort	Expenditures 16-24, L394, Col K - (G+I)	3000 Community Services	0
Tort	Expenditures 16-24, L421, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L429, Col G	- Capital Outlay	0
Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment	0
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>			<b>\$ 6,483,963</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>47,897,366</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>			<b>2,544.00</b>
<b>Estimated OEPP (Line 97 divided by Line 98)</b>			<b>\$ 18,827.58</b>

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

*This schedule is completed for school districts only.*

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	(27)
TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600 Total Food Service	5,866
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	129,823
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	741,020
ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	22,298
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	482,501
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	75,160
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	0
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education	45,026
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	1,745,255
ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	4,175
ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	440,641
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	0
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	442,024
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins	32,252
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901 Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality	91,612
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	42,532
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	10,897
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	248,991
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	1,035,640
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	500
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 5,596,186
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			42,301,180
Total Depreciation Allowance (from page 32, Line 18, Col I)			2,156,322
Total Allowance for PCTC Computation (Line 196 plus Line 197)			44,457,502
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			2,544.00
Total Estimated PCTC (Line 198 divided by Line 199) *			\$ 17,475.43

**\*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**

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

Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.

Evidence Based Funding Link: [FY 2021 Student Population Funding Allocation - Summary](#)

Illinois State Board of Education  
School Business Services Department

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

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

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

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

- The contract must be coded to one of the combinations listed on the icon below called "Fund-Function-Object Chart"**
- 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"**
- Only list contracts that were paid over \$25,000 for the fiscal year.**

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

Fund-Function-Object Chart

Indirect Cost Plan  
(double click to view)

Subaward & Subcontract Guidance

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

Column A, B, C, D below must be completed for each contract. Enter Column B without 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)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
Transportation-Pupil Transportation-Purchased Services	40-2550-300	Alpha School Bus, Inc.	425,527	25,000	400,527
Transportation-Pupil Transportation-Purchased Services	40-2550-300	Kickert Bus Lines	757,204	25,000	732,204
Education-Instruction-Purchased Services	10-1000-300	Jostens, Inc.	28,483	25,000	3,483
Tort-General Admin-Purchased Services	80-2300-300	Collective Liability Insurance Coop	159,270	25,000	134,270
Tort-General Admin-Purchased Services	80-2300-300	School Employees Loss Fund	113,912	25,000	88,912
Education-General Admin-Purchased Services	10-2300-300	Legacy Professionals LLP	13,300	13,300	0
O&M-Oper. & Maint. Plant Service-Purchased Services	20-2540-300	R J B Properties, Inc.	1,068,932	25,000	1,043,932
				0	0
				0	0
				0	0
<b>Total</b>			<b>2,566,628</b>		<b>2,403,328</b>

## ESTIMATED INDIRECT COST DATA

## ESTIMATED INDIRECT COST RATE DATA

## SECTION I

## Financial Data To Assist Indirect Cost Rate Determination

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

**ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

## Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	565,513
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

## SECTION II

## Estimated Indirect Cost Rate for Federal Programs

Function	Restricted Program		Unrestricted Program	
	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000	29,277,334	29,277,334	
<b>Support Services:</b>				
Pupil	2100	5,304,608	5,304,608	
Instructional Staff	2200	1,618,361	1,618,361	
General Admin.	2300	1,441,321	1,441,321	
School Admin	2400	1,089,776	1,089,776	
<b>Business:</b>				
Direction of Business Spt. Srv.	2510	192,809	192,809	0
Fiscal Services	2520	382,914	382,914	0
Oper. & Maint. Plant Services	2540	5,163,276	5,163,276	0
Pupil Transportation	2550	1,264,265	1,264,265	0
Food Services	2560	0	0	0
Internal Services	2570	0	0	0
<b>Central:</b>				
Direction of Central Spt. Srv.	2610	0	0	0
Plan, Rsrch, Dvlp, Eval. Srv.	2620	135,123	135,123	0
Information Services	2630	413,439	413,439	0
Staff Services	2640	193,357	193,357	0
Data Processing Services	2660	1,696,368	1,696,368	0
<b>Other:</b>	2900	0	0	0
<b>Community Services</b>	3000	7,124	7,124	0
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>		(2,403,328)	(2,403,328)	0
<b>Total</b>		2,465,448	7,628,724	38,148,023
		<b>Restricted Rate</b>	<b>Unrestricted Rate</b>	
		Total Indirect Costs: 2,465,448	Total Indirect Costs: 7,628,724	
		Total Direct Costs: 43,311,299	Total Direct Costs: 38,148,023	
		= 5.69%	= 20.00%	

**REPORT ON SHARED SERVICES OR OUTSOURCING**School Code, Section 17-1.1 (*Public Act 97-0357*)

Fiscal Year Ending June 30, 2021

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

**Homewood-Flossmoor High School  
07-016-2330-16**

<input type="checkbox"/> Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →					
<b>Service or Function ( <u>Check all that apply</u> )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning					
Custodial Services					
Educational Shared Programs					
Employee Benefits					
Energy Purchasing					
Food Services					
Grant Writing					
Grounds Maintenance Services					
Insurance		X	X	N/A	See additional information below.
Investment Pools		X	X	N/A	1 of 20 participants - Bloom School Treasurer
Legal Services					
Maintenance Services					
Personnel Recruitment					
Professional Development					
Shared Personnel					
Special Education Cooperatives		X	X	N/A	1 of 15 participants - SPEED SEJA No. 802
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing					
Technology Services					
Transportation					
Vocational Education Cooperatives					
All Other Joint/Cooperative Agreements					
Other					

**Additional space for Column (D) - Barriers to Implementation:****Additional space for Column (E) - Name of LEA:**

The District is a member of the Collective Liability Insurance Cooperative (CLIC) for general insurance coverage.

The District is a member of the School Employees Loss Fund (SELF) for workers' compensation coverage.

**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: Homewood-Flossmoor High School District 2  
RCDT Number: 07-016-2330-16

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	594,582		0	594,582	670,641		0	670,641
2. Special Area Administration Services	2330	133,532		0	133,532	60,070		0	60,070
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	190,534	0	0	190,534	193,883	0	0	193,883
5. Internal Services	2570	0		0	0	35,000		0	35,000
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
8. Totals		918,648	0	0	918,648	959,594	0	0	959,594
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									4%

**CERTIFICATION**

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

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

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

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

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

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

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

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

#### Statement of Revenues

<b>Fund 10, Account 1790</b>	
Other fee revenue	\$ 4,629
<b>Fund 10, Account 1999</b>	
E-Rate Reimb	\$ 61,148
Pmt for HFEO Release Period	23,818
U of I - Stipend (Student Teach)	65
College Board - Coord Rebate	1,500
Correct distrib of IL CR (10/20)	(42)
Telecheck In-Transit	998
<b>Total Fund 10, Account 1999</b>	<b>\$ 87,487</b>
<b>Fund 20, Account 1999</b>	
Enel X Energy Rebate	\$ 4,276
H-F Park District - Shared Traffic Light	4,175
Rental of Camera Construction Camera	1,200
<b>Total Fund 20, Account 1999</b>	<b>\$ 9,651</b>
<b>Fund 10, Account 3999</b>	
School Library Grant	\$ 4,175
<b>Fund 10, Account 4799</b>	
Title II C Secondary from CPN	\$ 32,252
<b>Fund 10, Account 4998</b>	
ESSER 1 - Digital Equity	\$ 190,530
ESSER 1	52,661
Vocation Rehabilitation Grant	5,800
<b>Total Fund 10, Account 4998</b>	<b>\$ 248,991</b>

#### Statement of Expenditures

<b>Fund 10, Account 2190</b>	
Salary- Support Staff- Merit	\$ 50,595
Salary- Laundry Clerical	24,857
Salary- Campus Store Clerical	52,835
Salary- Copy Room Clerical	61,749
Salary- Security	281,227
Registration- Campus Store	325
Salary- Dean's Assistant	70,811
Other Support- THIS	168
Other Support- Retirement	106
Other Support- Medical	135,883
Other Support- Dental	3,024
Other Support- Tuition	5,000
Graduation	616
Repairs- Laundry	210
Rentals- Graduation	1,100
Rentals- Campus Store	88
Rentals- Copy Room	106,692
Telephone	137,550
Supplies	27,487
Supplies- Laundry	3,078
Supplies- Graduation	44,755
Supplies- Campus Store	8,088
Supplies- Copy Room	5,176
Non-Cap Equipment - Copy Room	699
<b>Total Fund 10, Account 2190</b>	<b>\$ 1,022,119</b>
<b>Fund 50, Account 2190</b>	
Board Shared Benefits- IMRF	\$ 52,246
Board Shared Benefits- FICA	31,364
Board Shared Benefits- Medicare	7,593
<b>Total Fund 50, Account 2190</b>	<b>\$ 91,203</b>



Reference Pages.

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

# **HOMewood-FLOSSMOOR HIGH SCHOOL DISTRICT 233**

## **NOTES TO FINANCIAL STATEMENTS**

JUNE 30, 2021

### **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Homewood-Flossmoor High School District 233's (the District) financial statements are presented in the format prescribed by the Illinois State Board of Education using the modified cash basis of accounting. The following is a summary of the significant accounting policies:

#### **Financial Reporting Entity**

The District has developed criteria to determine whether any outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity which would exercise such oversight that would result in the District being considered a component unit of the entity.

The District is a member of the Special Education Co-op of South Cook County (SPEED) Joint Agreement No. 802, along with other area school districts. The District's pupils benefit from programs administered under this joint agreement, and the District benefits from jointly administered grants and programming. SPEED is a jointly governed organization in which the District has no ongoing financial interest. Financial information may be obtained directly from SPEED at 1125 Division Street, Chicago Heights, Illinois 60411.

#### **Basis of Accounting**

The District's financial statements are prepared on the modified cash basis method of accounting and, accordingly, revenues are recorded when cash is received rather than when earned and expenditures are recorded when cash is disbursed rather than when incurred. Only assets representing a right to receive cash from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from a cash transaction are recorded as liabilities of a particular fund. Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group. The District records on-behalf payments made by the State to the Teachers' Retirement System (TRS) and Teacher Health Insurance Security (THIS) Fund and commodities as revenues and expenditures.

## **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Capital Assets**

Capital assets are those acquired for general governmental purposes. Assets purchased are recorded as current expenditures at the date of acquisition in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are recorded, if material, at estimated fair market value at date of acquisition. The District has set a capitalization threshold of \$5,000 for all fixed asset types. The financial statements make no provision for depreciation. Depreciation is applicable only for computing per capita tuition charges on the Illinois State Board of Education's Annual Financial Report.

Depreciation is computed by the straight-line method over the following estimated useful lives of the fixed assets:

Buildings	50 years
Improvements other than buildings	20 years
Equipment	5 - 10 years

### **Restricted Resources**

Unless specifically identified, expenditures act to reduce restricted resources prior to unrestricted resources.

### **Investments**

Investments are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell that asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date (the exit price).

### **Inventories**

Inventory of supplies is not normally recorded using the modified cash basis of accounting. In addition, the District does not maintain inventories in amounts material to the financial statements.

### **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

### **Subsequent Events**

Subsequent events have been evaluated through January 7, 2022, which is the date the financial statements were available to be issued.

## **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Funds and Account Groups**

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of its assets, liabilities, fund balance, revenues, and expenditures. The District maintains individual funds as required by the State of Illinois. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Illinois State Board of Education has provided the District with the following funds and account groups:

The Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include direct costs of instructional, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition and textbook rentals. Student activities are included in this fund.

The Operations and Maintenance Fund includes all costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings.

The Debt Services Fund accounts for taxes levied to provide cash to retire and pay interest on bonds generally issued to finance the construction of buildings. To protect the bondholders, these tax collections must be accounted for in the Debt Services Fund.

The Transportation Fund accounts for any payments for transporting pupils, including the purchase of vehicles and insurance on buses. Monies received for transportation purposes from any source must be deposited into this fund, except for the portion of state reimbursement applicable to other funds.

The Municipal Retirement/Social Security Fund accounts for a separate tax levied for the purpose of providing resources for the District's share of retirement benefits for covered employees or a separate tax levied for the purpose of providing resources for the District's share of Social Security and Medicare payments for covered employees.

The Capital Projects Fund accounts for a separate tax levied for the purpose of capital improvements which may include construction costs, the purchase of land, other items directly related to the construction project, and administrative costs directly related to the construction project.

The Working Cash Fund is levied for working cash purposes or if bonds are sold for this purpose. Interfund loans from the District's Working Cash Fund may be made to any fund for which taxes are levied.

## **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Funds and Account Groups (continued)**

The Tort Fund accounts for a tax levied or bonds issued for insurance, risk management, judgments/settlements, legal services and other loss prevention purposes.

The Fire Prevention and Safety Fund accounts for a tax levied or bonds issued for fire prevention, safety, energy conservation or school security purposes.

The General Fixed Assets Account Group maintains records of physical assets which have a long-term (i.e., more than one year) period of usefulness to the District in a group of accounts separate from the fund which provided the cash for the purchase of those assets.

The General Long-Term Debt Account Group maintains records of the District's total bonded debt in a group of accounts separate from the Debt Services Fund. Other types of general long-term debt are also included in this fund.

## **NOTE 2. PROPERTY TAX CALENDAR**

The District's property tax is levied each calendar year on all taxable real property located in the District's jurisdiction.

The School Board must adopt the tax levy and file a certified copy of the levy with the County Clerk's Office on or before the last Tuesday in December. The District adopted its 2020 levy on December 15, 2020. Property taxes attach retroactively as an enforceable lien as of January 1 of the levy year and are payable in two installments on March 1 and thirty days after release of the second billing which is generally between August and November of the current calendar year. The District receives significant distributions approximately one month after the collection dates. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

The District executed a tax abatement on all taxable real property located in the District's jurisdiction during the year ended June 30, 2021. The District abated approximately \$1,838,699 from its 2020 levy in exchange for being determined eligible for the Property Tax Relief Grant from the Illinois State Board of Education (ISBE). The District received \$1,778,261 from ISBE as a result of this grant.

### NOTE 3. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Local education agencies may invest public funds according to Chapter 30, Section 235 of the Illinois Compiled Statutes. Allowable investments include the following:

- Bonds, notes, certificates of indebtedness, treasury bills, and other securities guaranteed by the full faith and credit of the United States of America as to principal and interest;
- Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities;
- Savings accounts, certificates of deposit, time deposits, or any other investments constituting direct obligations of any bank;
- Short-term obligations of U.S. corporations with assets exceeding \$500,000,000 rated at one of the three highest classifications established by standard rating services;
- Money market mutual funds registered under the Investment Company Act of 1940 with holdings limited to bonds, notes, certificates of indebtedness, treasury bills, and other securities guaranteed by the full faith and credit of the United States of America as to principal and interest;
- Bonds of any county, township, city, village, incorporated town, municipal corporation, school district, political subdivision, or agency of any state;
- Short-term discount obligations of the Federal National Mortgage Association or securities issued by savings banks or savings and loan associations incorporated under the laws of any state;
- Public Treasurer's investment pool created under Section 17 of the State Treasurer Act;
- Repurchase agreements of government securities purchased through bank or trust companies authorized to do business in the State of Illinois.

The components of deposits with financial institutions and investments at June 30, 2021 are as follows:

Deposits with financial institutions	\$ 1,066,503
Investments	
External investment pool	<u>57,297,728</u>
Total	<u>\$ 58,364,231</u>

### **NOTE 3. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)**

#### **Deposits with Financial Institutions**

##### Custodial Credit Risk

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal policy for custodial credit risk. The District's deposits with financial institutions were exposed to custodial credit risk as follows:

Deposits with financial institutions - book balance	\$ 1,066,503
Deposits-in-transit	(13,753)
Outstanding checks	<u>14,855</u>
Deposits with financial institutions - bank balance	<u>\$ 1,067,605</u>

As of June 30, 2021, \$817,566 of the District's bank balances of \$1,067,605 were uninsured and uncollateralized.

#### **Investments**

The District's investments consist solely of a non-rated, external investment pool managed by the Bloom Township School Treasurer. The external investment pool was established pursuant to Chapter 105, Article 8 of the Illinois Compiled Statutes to provide services to school districts within its jurisdiction including collecting revenue, processing expenditures, and investing funds. Investing is performed in accordance with the investment policies adopted by the Bloom Township Trustees of Schools complying with the Illinois Compiled Statutes. At June 30, 2021, the fair value of the external investment pool was \$642,477,039 and the amount allocated to the District was \$57,297,728.

##### Credit and Interest Rate Risk

Overall credit ratings and information regarding the duration of debt investments are not available for the external investment pool as a whole. Financial information and investment risk disclosures regarding the external investment pool's underlying investments may be obtained directly from the Bloom Township School Treasurer at 3311 Chicago Road, South Chicago Heights, Illinois 60411.

### **NOTE 3. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)**

#### **Investments (continued)**

##### Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application*, established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

##### Basis of Fair Value Measurement

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities
- Level 2 Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly
- Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable

The District did not have any Level 1, 2 or 3 investments as of June 30, 2021. The District's investment in the external investment pool is measured at a net asset value of \$1.00 per share. The external investment pool is not registered with the SEC as an investment company and is non-rated. The District may redeem its investment on a daily basis without a redemption notice period. At June 30, 2021, the District did not have unfunded commitments.



**NOTE 4. CAPITAL ASSETS AND DEPRECIATION**

A summary of changes in capital assets for the fiscal year ended June 30, 2021 is as follows:

	Balance July 1, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2021</u>
Non-depreciable				
Land	\$ 576,382	\$ -	\$ -	\$ 576,382
Construction in progress	10,444,134	-	(10,444,134)	-
Depreciable				
Buildings	68,378,104	15,990,619	-	84,368,723
Improvements other than buildings	7,298,572	569,973	-	7,868,545
Equipment	9,554,740	456,363	-	10,011,103
Total	<u>\$ 96,251,932</u>	<u>\$ 17,016,955</u>	<u>\$ (10,444,134)</u>	<u>\$ 102,824,753</u>

Historical cost was estimated by the District's appraisal company for all capital assets owned by the District at June 30, 2008. Actual historical costs could differ from those estimates. Assets purchased subsequent to June 30, 2008 were recorded at actual cost.

Accumulated depreciation at June 30, 2021 is \$40,774,185.

**NOTE 5. FUND BALANCES**

Under the regulatory basis of accounting, revenues received from special tax levies and selected revenue sources are restricted as to their use and classified as reserved fund balances along with student activity funds on the Statement of Assets and Liabilities Arising from Cash Transactions. The changes in the reserved fund balances for the fiscal year ended June 30, 2021 are as follows:

	Reserved July 1, <u>2020</u>	<u>Changes in Fund Balance</u>		Reserved June 30, <u>2021</u>
		<u>Revenues</u>	<u>Expenditures</u>	
Educational Fund:				
Student Activity Funds	\$910,981	\$ 344,775	\$ 362,118	\$ 893,638
Driver Education	-	77,429	77,429	-
Total	<u>\$910,981</u>	<u>\$ 422,204</u>	<u>\$ 439,547</u>	<u>\$ 893,638</u>

## NOTE 5. FUND BALANCES (CONTINUED)

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, established five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources.

***Nonspendable fund balance*** - Includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

***Restricted fund balance*** - Refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

***Committed fund balance*** - Amounts that can be used only for specific purposes because of a formal action (resolution or ordinance) by the District's highest level of decision-making authority, the Board of Education.

***Assigned fund balance*** - Amounts that are constrained by the District's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the District's Board of Education or by an official to whom that authority has been given.

***Unassigned fund balance*** - The residual classification for amounts in the Educational, Operations and Maintenance, and Working Cash funds. Negative unassigned fund balances in other funds represent excess expenditures incurred over the amounts restricted, committed or assigned to those purposes.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

**NOTE 5. FUND BALANCES (CONTINUED)**

The regulatory basis of accounting used by the District does not utilize these categories. If the June 30, 2021 regulatory basis fund balances as reported in the Statement of Assets and Liabilities Arising from Cash Transactions were reported in accordance with generally accepted accounting principles under GASB Statement No. 54, they would be allocated as follows:

Fund	Generally Accepted Accounting Principles (GASB-54)					Regulatory Basis	
	Non- spendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	\$ -	\$ -	\$ -	\$ 2,053,636	\$ 28,869,009	\$ 893,638	\$ 30,029,007
Operations & Maintenance	-	-	-	2,459,692	2,221,574	-	4,681,266
Debt Services	-	1,136,877	-	-	-	-	1,136,877
Transportation	-	7,829,800	-	-	-	-	7,829,800
Municipal							
Retirement	-	1,201,158	-	-	-	-	1,201,158
Capital Projects	-	910,609	-	-	-	-	910,609
Working Cash	-	-	-	-	11,179,708	-	11,179,708
Tort	-	500,539	-	-	-	-	500,539
Fire Prevention & Safety	-	1,629	-	-	-	-	1,629
Total	<u>\$ -</u>	<u>\$ 11,580,612</u>	<u>\$ -</u>	<u>\$ 4,513,328</u>	<u>\$ 42,270,291</u>	<u>\$ 893,638</u>	<u>\$ 57,470,593</u>

**NOTE 6. CONTINGENT LIABILITIES**

The District has received funds from state and federal grants in the current and prior years which are subject to audit by granting agencies. The School Board believes any adjustments that might arise from these audits would be insignificant to District operations.

## NOTE 7. LONG-TERM OBLIGATIONS

The following is a summary of the District's long-term obligations for the fiscal year ended June 30, 2021:

	General Obligation <u>Bonds</u>
Liability at July 1, 2020	\$ 20,055,000
Retirement of existing debt	<u>(2,650,000)</u>
Liability at June 30, 2021	<u>\$ 17,405,000</u>

Long-term obligations payable at June 30, 2021 consist of the following:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Carrying Amount</u>
General Obligation - Series 2012	3.00% - 3.50%	\$ 9,190,000	\$ 6,200,000
General Obligation - Series 2013	3.13% - 5.00%	<u>18,270,000</u>	<u>11,205,000</u>
		<u>\$ 27,460,000</u>	<u>\$ 17,405,000</u>

Principal and interest payments by year to liquidate all long-term obligations are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 2,750,000	\$ 577,619	\$ 3,327,619
2023	1,605,000	496,650	2,101,650
2024	1,665,000	438,663	2,103,663
2025	1,725,000	379,588	2,104,588
2026	1,780,000	318,463	2,098,463
2027	1,845,000	250,362	2,095,362
2028	1,920,000	181,494	2,101,494
2029	980,000	133,750	1,113,750
2030	1,010,000	101,412	1,111,412
2031	1,045,000	64,100	1,109,100
2032	<u>1,080,000</u>	<u>21,600</u>	<u>1,101,600</u>
Total	<u>\$ 17,405,000</u>	<u>\$ 2,963,701</u>	<u>\$ 20,368,701</u>

**NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)**

Illinois State Statute limits the amount of a District's total debt to 6.9 percent of Equalized Assessed Valuation. The District's legal debt margin is computed as follows:

Equalized Assessed Valuation - 2020	\$ 794,126,123
Maximum legal debt rate	x 6.9%
Maximum debt	<u>\$ 54,794,702</u>
Total outstanding debt at June 30, 2021	<u>\$ 17,405,000</u>

**NOTE 8. RISK MANAGEMENT**

The District has joined together with other school districts in the State to form the Collective Liability Insurance Cooperative (CLIC), a public entity risk pool, currently operating as a common risk management and insurance program for multiple entities. The District pays premiums to CLIC for property and casualty insurance coverage.

The District has joined together with other school districts in the State to form the School Employees Loss Fund (SELF), a public entity risk pool, currently operating as a common risk management and insurance program for multiple entities. The District pays premiums to SELF for workers' compensation coverage.

The District is self insured for health, dental and prescription drug benefits for eligible employees and their dependents. Plan participants are full-time employees who have completed the enrollment form and authorized the necessary employee contributions, if any. Participation begins the first day of full-time employment and ends at termination. Coverage may be continued during an approved leave of absence or as a retiree. The District utilizes a third-party administrator to process the plan claims. Total claims paid during the year ended June 30, 2021 were \$3,657,044.

Settled claims resulting from these risks have not exceeded insurance coverage in the past three fiscal years.

## **NOTE 9. RETIREMENT FUNDS**

The District's direct contributions to defined benefit pension plans totaled \$737,651 during the year ended June 30, 2021.

### **Illinois Municipal Retirement System**

#### **Plan Description**

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public employee retirement system. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by State Statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

#### **Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan. The Sheriff's Law Enforcement Personnel plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011. The ECO plan was closed to new participants after that date.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3 percent of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

## **NOTE 9. RETIREMENT FUNDS (CONTINUED)**

### **Illinois Municipal Retirement System (continued)**

#### **Employees Covered by Benefit Terms**

As of June 30, 2021, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	320
Inactive plan members entitled to but not yet receiving benefits	159
Active plan members	<u>101</u>
Total	<u><u>580</u></u>

#### **Contributions**

As set by State Statute, the District's Regular Plan members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of their own employees. The District's annual contribution rate was 10.99 percent for calendar year 2020 and 10.75 percent for 2021. For the fiscal year ended June 30, 2021, the District contributed \$539,399 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by State Statute.

### **Teachers' Retirement System of the State of Illinois**

#### **Plan Description**

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, P.O. Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

## **NOTE 9. RETIREMENT FUNDS (CONTINUED)**

### **Teachers' Retirement System of the State of Illinois (continued)**

#### **Benefits Provided**

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or 1/2 percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and were funded by bonds issued by the State of Illinois.

#### **Contributions**

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the District.



## **NOTE 9. RETIREMENT FUNDS (CONTINUED)**

### **Teachers' Retirement System of the State of Illinois (continued)**

#### **Contributions (continued)**

**On-Behalf Contributions to TRS** - The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District since cash basis information is not provided. The District recognized revenue and expenditures of \$21,608,678 in pension contributions from the State of Illinois.

**2.2 Formula Contributions** - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$150,748.

**Federal and Special Trust Fund Contributions** - When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher. For the year ended June 30, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$149,512 were paid from federal and special trust funds that required employer contributions of \$15,564.

**Employer Retirement Cost Contributions** - The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$0 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment. For the year ended June 30, 2021, the District paid \$31,940 for salaries in excess of the Governor's statutory limit.

## **NOTE 10. OTHER POSTEMPLOYMENT BENEFITS**

The District's direct contributions to other postemployment benefit plans totaled \$283,140 during the year ended June 30, 2021.

### **Teachers Health Insurance Security Fund**

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System. Annuitants not enrolled in Medicare may participate in the State-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

**On-Behalf Contributions to the THIS Fund** - The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members, which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were \$322,665 and the District recognized revenue and expenditures of this amount during the year.

**Employer Contributions to the THIS Fund** - The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the District paid \$239,397 to the THIS Fund, which was 100 percent of the required contribution. The District also makes contributions to THIS for retired teachers' health premiums. Contributions were \$43,743 for the year ended June 30, 2021.

### **Further Information on the THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

## **NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

### **Retirees' Health Plan**

Under the Illinois Insurance Code, the District is required to offer the same health insurance to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate for active employees. The same coverage, provisions, and deductibles that apply to active employees apply to individuals receiving continued insurance coverage. This includes coverage for dependents of members who are insured under the policy on the day immediately before the day the member retires or becomes disabled.

**Plan Description** - The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and may be amended by the District through its employment contracts. The plan does not issue a separate publicly available financial report.

**Benefits Provided** - Eligible disabled members, retirees, surviving spouses, and dependents of members are allowed to continue to participate in the District's health insurance programs if they pay 100 percent of the premium associated with such coverage.

**Contributions** - Because 100 percent of the premium is paid by the retiree, there is no net cash outflow by the District for these benefits when paid. However, allowing retired employees to continue coverage under the District's insurance policy through participant-paid premiums could affect the overall cost of premiums paid by the District.

As of June 30, 2021, the following employees were covered by the benefit terms:

Actives	101
Inactives entitled to but not yet receiving benefit payments	-
Inactives currently receiving benefit payments	-
Total	<u>101</u>

## **NOTE 11. COMMITMENT**

At June 30, 2021 the District was obligated under a construction commitment for a total of approximately \$444,150.

**NOTE 12. INDIVIDUAL FUND DISCLOSURES**

The following funds had expenditures over budget for the year ended June 30, 2021:

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>
Debt Services	<u>\$ 3,328,700</u>	<u>\$ 3,238,700</u>	<u>\$ 90,000</u>
Capital Projects	<u>\$ 6,047,055</u>	<u>\$ 4,325,000</u>	<u>\$ 1,722,055</u>

**NOTE 13. INTERFUND TRANSFERS**

The District transferred \$1,314,000 from the Educational Fund to the Debt Services Fund to be used for debt service obligations. Additionally, the District transferred \$1,000,000 from the Educational Fund to the Capital Projects Fund to provide additional funding for construction projects.

**NOTE 14. CHANGE IN ACCOUNTING PRINCIPLE**

The District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. The fund balance of the Educational Fund at July 1, 2020 was increased by \$910,981 due to the inclusion of the student activity funds, previously considered agency type funds.

**NOTE 15. COVID-19 IMPACT**

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which could negatively impact the District, though the impact and duration are unknown as of the date of this report.

**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**  
**Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**

**Instructions:** *If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.*

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- *If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.*

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**  
*(All AFR pages must be completed to generate the following calculation)*

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	48,953,001	5,708,550	3,593,578	324,025	58,579,154
Direct Expenditures	42,479,011	5,683,842	1,259,304		49,422,157
Difference	6,473,990	24,708	2,334,274	324,025	<b>9,156,997</b>
Fund Balance - June 30, 2021	30,029,007	4,681,266	7,829,800	11,179,708	<b>53,719,781</b>

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