

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

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2021**

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 39-055-0610-25				Name of Auditing Firm: BKD, LLP	
County Name: Macon				Name of Audit Manager: Heather Powell	
Name of School District/Joint Agreement: Decatur Public School District NO. 61				Address: 225 North Water Street	
Address: 101 W. Cerro Gordo Street				City: Decatur	State: IL
City: Decatur				Zip Code: 62523	Zip Code: 62523
Email Address: tcovault@dps61.org				Phone Number: 217-429-2411	Fax Number: 217-429-6109
Zip Code: 62523				IL License Number (9 digit): 65.026563	Expiration Date: 9/30/2024
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information</p>		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Bobbi Williams		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: bwilliams@dps61.org		Email Address:		Email Address:	
Telephone: 217-362-3010	Fax Number: 217-424-3009	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

Independent Auditor's Report on Financial Statements and Supplementary Information

Board of Education
Decatur School District No. 61
Decatur, Illinois

Report on the Financial Statements

We have audited the accompanying basic financial statements and related notes of Decatur School District No. 61 (District), Decatur, Illinois, as of and for the year ended June 30, 2021, as listed in the table of contents, pages 5 through 24.

We have also audited the financial statements of the governmental activities, discretely presented component units, each major fund and the aggregate remaining fund information of Decatur School District No. 61, 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. These basic financial statements are not presented as part of this Annual Financial Report form; however, these basic financial statements should be read in conjunction with this report.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with regulatory provisions prescribed by 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; this includes 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. This also includes determining that the regulatory provisions are acceptable for the current circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion 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.

Board of Education
Decatur School District No. 61

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 adverse audit opinion.

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

As described in the notes to these financial statements, the District prepared these financial statements in accordance with regulatory provisions prescribed by 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. They are intended to assure effective legislative and public oversight of school district financing and spending activities and accountable Illinois public school districts. In addition, these financial statements do not include the financial data of the District's component units as required by accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the notes to these financial statements 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* 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 Decatur School District No. 61 as of June 30, 2021 or changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of Decatur School District No. 61 as of June 30, 2021, and the revenue received and expenditures disbursed of its funds for the year then ended, on the basis of accounting described in notes to these financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying financial information, listed as Supplementary Schedules and Statistical Section, pages 25, 26 and 28 through 32 in the table of contents, and the attached section entitled Student Activity Funds, are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The accompanying financial information on pages 27 and 33 through 40 listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2021, on our consideration of Decatur School District No. 61'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 solely 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 the 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.

BKD, LLP

Decatur, Illinois
November 12, 2021

**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***

Independent Auditor's Report

Board of Education
Decatur School District No. 61
Decatur, Illinois

We have audited, 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, the basic financial statements as listed in the table of contents of Decatur School District No. 61 (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2021, which expressed an adverse opinion because the financial statements were prepared on a regulatory basis of accounting and omit certain component units required to be included under generally accepted accounting principles as stated in our report. However, the basic financial statements were found to be fairly stated on the cash basis of accounting, in accordance with the regulatory provisions prescribed by 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.

Board of Education
Decatur School District No. 61

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 did 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 of 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 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.

BKD, LLP

Decatur, Illinois
November 12, 2021

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

Decatur School District No. 61 (District) is a charter school district organized under the Illinois School Code for the purpose of providing a public education to the children of Decatur.

The Financial Reporting Entity

These financial statements include only the financial data of Decatur School District No. 61. Generally accepted governmental accounting principles require that the financial statements include the financial data of Decatur School District No. 61 and all entities for which it is financially accountable (component units). It has been determined that Macon-Piatt Special Education District, established under a joint agreement involving several school districts, is a component unit of Decatur School District No. 61. In addition, the Decatur Public Schools Foundation is a component unit of the District. Decatur School District No. 61 administers the district, approves the district's budget, and has ultimate authority over the district's operations. The omission of the discrete presentation of the financial data of these component units results in an incomplete presentation of these financial statements.

Condensed financial statements for each of the component units is included below. Complete financial statements of the individual component units can be obtained from the following:

Macon-Piatt Special Education District

Macon-Piatt Special Education District
335 East Cerro Gordo
Decatur, Illinois 62523

Decatur Public Schools Foundation

Decatur Public Schools Foundation
601 North Church
Decatur, Illinois 62523

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

Condensed Financial Statements – Omitted Component Units

Statement of Assets, Liabilities and Net Assets/Position
 Arising from Cash Transactions
 June 30, 2021

	Macon-Piatt Special Education District
Assets	
Cash	\$ 45
Investments	5,182,413
Equipment	32,712
	\$ 5,215,170
Liabilities and Net Assets/Position	
Due to organizations	\$ 843
Investment in fixed assets	32,712
Net assets/position arising from cash transactions	5,181,615
	\$ 5,215,170

Statement of Financial Position
 June 30, 2021

	Decatur Public Schools Foundation
Assets	
Cash and cash equivalents	\$ 3,065,315
Investments	910,046
Other assets	8,198
	\$ 3,983,559
Liabilities and Net Assets/Position	
Other liabilities	\$ 152,931
Net assets without donor restrictions	979,637
Net assets with donor restrictions	2,850,991
	\$ 3,983,559

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

Statement of Operating Receipts, Operating
Disbursements, and Changes in Net Assets/Position
June 30, 2021

	Macon-Piatt Special Education District
Operating receipts	\$ 17,079,561
Operating disbursements	<u>16,944,609</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	134,952
Net assets/position arising from cash transactions, beginning of year	<u>5,080,218</u>
Net assets/position arising from cash transactions, end of year	<u>\$ 5,215,170</u>

Statement of Activities
June 30, 2021

	Decatur Public Schools Foundation
Revenues, gains and other support	\$ 1,009,653
Expenses	<u>1,064,784</u>
Change in net assets	(55,131)
Net assets, beginning of year	<u>3,885,759</u>
Net assets, end of year	<u>\$ 3,830,628</u>

Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds or 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 comprise its assets, liabilities, net assets/position, cash receipts, and cash disbursements. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. 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 following fund types and account groups are used by the District:

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities are accounted for through governmental funds. The financial statements, which focus on the measurement of spending and the determination of changes in financial position rather than upon net income determination, reflect cash-basis accounting.

The Educational Fund, Operations and Maintenance Fund, Tort Immunity/Judgment Fund and Working Cash Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds. The Tort Immunity/Judgment Fund accounts for financial resources to be used for tort immunity or tort judgment purposes. The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds. Beginning in fiscal year 2021, the Student Activity Funds are included in the Educational Fund within these financial statements.

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fire Prevention and Safety Fund) that are legally restricted to expenditures for specified purposes.

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The Capital Projects Fund accounts for financial resources to be used to finance a capital project, capital lease or lease purchase agreement.

The Fire Prevention and Safety Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

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

Decatur School District No. 61

Notes to Financial Statements

June 30, 2021

Governmental and Expendable Trust Funds – Measurement Focus

The financial statements of all governmental and fiduciary funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets, liabilities and net position arising from cash transactions. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Fund Balance (Net Position) Reporting

In accordance with government accounting standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The regulatory provisions prescribed by the Illinois State Board of Education, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

The District purchases certain inventories of goods that are stored at a warehouse facility until needed at individual schools. At June 30, 2021, inventories totaling \$162,682 were on hand. This balance is included in the financial statements as unreserved in the Educational Fund.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things 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. Special Revenue, Debt Service, Tort, Capital Projects, and Fire Prevention and Safety Funds are by definition restricted for those specified purposes. The District has several revenue sources received within the different funds that also fall into these categories.

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$23,219.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Capital Projects Funds. At June 30, 2021, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2021, expenditures disbursed exceeded revenues received from federal grants, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$1,359,204. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

6. School Facility Occupation Tax

Cash receipts and related cash disbursements of this restricted tax are accounted for in the Debt Service Fund and Capital Projects Fund. At June 30, 2021, the District had received cash receipts, including bond proceeds, in excess of disbursements totaling \$6,555,424. This amount is included in the Debt Service Fund and Capital Projects Fund as unreserved.

7. Food Service

Revenue and related expenditures of the food service program are accounted for in the Educational Fund. A portion, \$2,534,733, of this Fund's equity represents the excess of cumulative revenue over cumulative expenditures which is restricted for use in future food service program expenditures. This balance is included in the financial statements as reserved in the Educational Fund.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

8. Workers Compensation

The District is self-insured for workers' compensation and obtains excess insurance to protect against catastrophic losses. The specific retention for excess insurance is \$500,000 and the aggregate loss is \$1,927,792. For the year ended June 30, 2021, accident claims of \$354,186 were paid with \$692,441 of actuarially-determined incurred but not reported claims. At June 30, 2021, \$692,441 is included in the Tort Immunity/Judgment Fund's fund balance to cover these claims.

Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

By Board action, the District has committed to performing \$18,949,815 in construction projects during the next fiscal year. These balances are included in the financial statements in the Capital Projects Fund (\$11,250,116) and the Fire Safety and Prevention Fund (\$7,699,699).

Employee contracts for services rendered provide for the carryover of certain unpaid vacation time. At June 30, 2021, the total amount of unpaid vacation time for services performed amounted to \$854,338. These balances are included in the financial statements as unreserved in the Educational Fund (\$589,848), Operation and Maintenance Fund (\$214,154), Tort Immunity/Judgment Fund (\$6,618) and Transportation Fund (\$9,046).

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned Fund Balance amounts are shown in the financial statements as unreserved Fund Balances in the Educational, Operations and Maintenance, Capital Projects and Working Cash Funds.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

Regulatory – Fund Balance Definitions

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

Reconciliation of Fund Balance Reporting

The following table represents fund balance reporting in accordance with the accounting principles generally accepted in the United States of America and under the regulatory basis of accounting utilized in preparation of these financial statements.

Fund	Accounting Principles Generally Accepted in the United States of America					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	\$ 162,682	\$ 2,557,952	\$ 589,848	\$ —	\$ 7,501,499	\$ 2,720,634	\$ 8,091,347
Operations and Maintenance	—	—	214,154	—	998,349	—	1,212,503
Debt Service	—	7,406,721	—	—	—	—	7,406,721
Transportation	—	3,918,740	9,046	—	—	—	3,927,786
Municipal Retirement	—	2,406,062	—	—	—	1,359,204	1,046,858
Capital Projects	—	5,658,315	11,250,116	—	—	—	16,908,431
Working Cash	—	—	—	—	5,560,595	—	5,560,595
Tort Liability	—	3,713,241	6,618	—	—	692,441	3,027,418
Fire Prevention and Safety	—	6,137,038	7,699,699	—	—	—	13,836,737

Expenditures of Fund Balance

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

Basis of Accounting

Basis of accounting refers to when receipts and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District maintains its accounting records for all funds and account groups on the cash basis under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenue is recorded when cash is received and expenditures are recorded when checks or cash are disbursed. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2021

The District's financial statements reflect modifications to the cash basis of accounting. These modifications are for advances, the employer portion of payroll taxes not deposited with taxing authorities, health insurance, overpayments due and recording of inventory.

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.

Budgets and Budgetary Accounting

The District prepares a budget for all individual funds within the Governmental Fund types.

The District's budget is prepared so that budgeted receipts and expenditures can be compared to the cash basis of accounting. The budget was passed on September 22, 2020.

For each fund, total fund expenditures may not legally exceed 10 percent of the budgeted expenditures. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. The Board of Education is authorized to transfer up to ten percent of the total budget between items within any fund.
5. Formal budgetary integration is employed as a management control device during the year.
6. The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

Investments

Investment balances, which consist of money market funds or pooled separate accounts, are stated at cost, which approximates fair value. Assets of the different funds are commingled for investment purposes, and interest earnings are prorated back to the various funds when recognized as revenue. The District has established accounts with the Illinois Funds (IF) and Illinois School District Liquid Asset Fund Plus (ISDLAF) for investment of funds. IF was established to supplement and enhance the investment opportunities available to custodians of public agency funds throughout the State. The management, custodianship, and operation of the IF are under the

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

supervision of the State, Office of the Treasurer. ISDLAF was established to provide investors with a high yield investment alternative while maintaining liquidity and preserving capital. Realized and unrealized gains and losses are reflected in the statement of operating receipts, operating disbursements, and changes in net assets/position arising from cash transactions.

The District has adopted a formal written investment and cash management policy.

General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as current expenditures in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group, except that property and equipment purchased prior to July 1, 1961, is stated at depreciated cost values as determined by expert appraisal. Donated general fixed assets are stated at estimated fair value as of the date of acquisition.

The District maintains a formal capitalization policy and follows grant guidelines when applicable.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education’s Annual Financial Report Form includes depreciation of \$5,341,370 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$82,140,525. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Asset Class	Estimated Useful Lives
Buildings	50 years
Land and building improvements	20 years
Equipment	5 to 10 years
Transportation Equipment	5 years

Inventories

Inventories are stated at moving-average cost which approximates cost on a FIFO basis. Inventories consist of goods received and stored in warehouse facilities until needed at individual schools.

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Notes to Financial Statements
June 30, 2021

Note 2: Deposits, Investments and Investment Income

Deposits

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law allows for deposits in banks, savings banks, savings and loan associations and credit unions. Deposits not collateralized or insured by an agency of the federal government shall not exceed 75 percent of the capital stock and surplus in the case of a bank, 75 percent of the net worth in the case of a savings bank or savings and loan association or 50 percent of the unimpaired capital and surplus in the case of a credit union. Under state law, the District may enter into an agreement requiring collateralization in an amount equal to at least the fair value of funds deposited in excess of federal depository insurance limits.

At June 30, 2021, the District's deposits were included in a common bank account where all deposits were insured or collateralized. The Foundation's cash accounts exceeded federally insured limits by approximately \$13,786,000.

Investments

The District is authorized by state statute to invest in obligations of the U.S. Treasury, Agencies and Instrumentalities; commercial paper rated within the three highest classifications by at least two standard rating services; obligations of states and their political subdivisions; savings accounts; certificates of deposit; time deposits; money market mutual funds; credit union shares; the Illinois Funds; and the Illinois School District Liquid Asset Fund Plus.

At June 30, 2021, the District's investments were in the Illinois Funds and the Illinois School District Liquid Asset Fund Plus.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the District's investments at June 30, 2021 are held by the counterparties in the District's name.

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Notes to Financial Statements
June 30, 2021

Credit Risk

Credit risk is the risk that an insurer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's deposits with financial institutions are not subject to credit risk rating. Both the Illinois Funds and the Illinois School District Liquid Asset Fund Plus have been rated AAAM by Standard and Poor's. Credit risk exposure and investment guidelines are addressed in the District's investment policy.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment with a single issuer. The investment policy of the District contains no limitations on the amounts that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the 5 percent investment in any one issuer disclosure.

Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2021 are as follows:

	2021
Carrying value	
Deposits	\$ 6,508,667
Investments	<u>65,914,567</u>
	<u>\$ 72,423,234</u>
Included in the following statement of net assets captions	
Cash	\$ 6,481,582
Investments	65,433,745
Student Activity Funds	<u>507,907</u>
	<u>\$ 72,423,234</u>
Investments owned at June 30, 2021 consisted of:	
Busey Bank	\$ 490,968
Illinois School District Liquid Asset Fund Plus	<u>65,423,599</u>
	<u>\$ 65,914,567</u>

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Notes to Financial Statements
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Investment Income

Investment income for the year ended June 30, 2021 consisted of:

Interest income \$ 120,038

Note 3: Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2019 levy was passed by the Board on December 10, 2019. The 2020 levy was passed by the Board on November 4, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The district receives significant distributions of tax receipts approximately one month after these due dates.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	Maximum Rate	Actual Rate		
		2020 Levy	2019 Levy	2018 Levy
Educational Fund	2.5700	2.57000	2.5700	2.5700
Operations and Maintenance Fund	.50000	.50000	.5000	.5000
Debt Services Fund	None	.05000	.4656	.4458
Transportation Fund	.20000	.79272	.2000	.2000
Illinois Municipal Retirement Fund	None	.20000	.3487	.2148
Fire Prevention and Safety Fund	.05000	.30109	.0500	.0500
Tort Immunity	None	.28604	.4073	.4313
Special Education	.04000	.44898	.0400	.0400
Social Security	None	.04000	.2747	.3578
Lease Facilities	.05000	.05000	.0500	.0500
Working Cash Fund	.05000	<u>.05000</u>	<u>.0500</u>	<u>.0500</u>
Total		<u>5.28883</u>	<u>4.9563</u>	<u>4.9097</u>

Current year tax receipts include tax collections of the 2019 tax levy.

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Notes to Financial Statements
June 30, 2021

Note 4: Common Bank Account

Separate bank accounts are not maintained for all District funds. Certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the School Board. Such overdrafts constitute unauthorized interfund loans since such loans are not authorized by the Board of Education.

Note 5: Changes in General Fixed Assets

A summary of changes in Decatur School District No. 61's general fixed assets follows:

	Balance, July 1, 2020	Additions	Deletions	Balance, June 30, 2021
Land	\$ <u>1,979,076</u>	\$ _____	\$ _____	\$ <u>1,979,076</u>
Buildings and improvements	165,489,234	46,109,083	—	211,598,317
Land improvements	2,596,527	—	—	2,596,527
Equipment	<u>35,040,300</u>	<u>8,800,924</u>	_____	<u>43,841,224</u>
	<u>203,126,061</u>	<u>54,910,007</u>	_____	<u>258,036,068</u>
	<u>\$205,105,137</u>	<u>\$ 54,910,007</u>	<u>\$ _____</u>	<u>\$260,015,144</u>

Note 6: Changes in Long-Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2021.

Bonds payable at July 1, 2020	\$ 113,965,000
Bonds issued	78,065,000
Bonds retired	<u>(64,670,000)</u>
 Bonds payable at June 30, 2021	 <u>\$ 127,360,000</u>

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Notes to Financial Statements
June 30, 2021

On May 30, 2020, the District issued \$4,985,000 in General Obligation Bonds, Series 2020 B, with interest rates ranging from 2.15 percent to 2.50 percent to refund \$4,805,000 outstanding principal of the 2013 A series Working Cash Bonds with interest rates ranging from 3.65 percent to 4.60 percent. Net proceeds of \$5,016,235 (after \$74,383 in underwriting fees, insurance and other issuance costs) have been deposited in an irrevocable trust with an escrow agent. The escrow agent has purchased U.S. Treasury securities (State and Local Government Series), to provide for all future debt service on the \$4,805,000 advance refunded amount of the 2013 A Series bonds. As a result, the \$4,805,000 advance refunded amount of the 2013 A Series bonds have been removed from the government-wide statements of net position. If at any time the available proceeds of the Treasury securities and deposits on demand in the escrow account are not sufficient to make any payment due to the holders of any of the prior bonds, the escrow agent shall notify the Treasurer and the Board and the District shall make available such funds to make up the anticipated deficit. The District completed the advance refunding to levelize its tax rate over the next several years which resulted in additional debt service payments of \$180,000, an economic loss (difference between the present values of the old and new debt service payments) of \$295,354 and an accounting loss of \$211,235.

On August 27, 2020, the District issued \$59,755,000 in General Obligation Bonds, Series 2020C, with an interest rate of 4.00 percent to refund \$62,295,000 outstanding principal of the 2011 A series General Obligation Bonds (Alternative Revenue Source) with remaining interest rates ranging from 3.375 percent to 5.25 percent. Net proceeds of \$63,845,355 (after \$849,474 in underwriting fees, insurance and other issuance costs) have been deposited in an irrevocable trust with an escrow agent. The escrow agent has purchased U.S. Treasury securities (State and Local Government Series), to provide for all future debt service on the \$62,295,000 advance refunded amount of the 2011A Series bonds. As a result, the \$62,295,000 advance refunded amount of the 2011A Series bonds have been removed from the government-wide statements of net position. If at any time the available proceeds of the Treasury securities and deposits on demand in the escrow account are not sufficient to make any payment due to the holders of any of the prior bonds, the escrow agent shall notify the Treasurer and the Board and the District shall make available such funds to make up the anticipated deficit. The District completed the advance refunding to decrease its debt service payments, which resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$9,678,394 and an accounting loss of \$1,057,863. The trust account assets and the liability for the defeased bonds are not included in the District's financial statements. On June 30, 2021, \$60,900,000 of bonds outstanding are considered defeased.

Bonds payable at June 30, 2021, are comprised of the following issues:

2011 Series B Bonds (Alternate Revenue Source) due in annual installments varying from \$100,000 to \$1,080,000 from 2021 to 2029; the interest rate is 2.25 percent. \$4,675,000 is outstanding as of June 30, 2021, of which \$1,080,000 is due within one year.

2019 General Obligation Bonds due in annual installments varying from \$710,000 to \$4,765,000 from 2020 to 2040 and an interest rate of 4.0 percent. \$8,400,000 is outstanding as of June 30, 2021, of which none is due within one year.

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Notes to Financial Statements
June 30, 2021

2020 Series A and B General Obligation/Refunding Bonds due in annual installments varying from \$925,000 to \$4,000,000 from 2021 to 2037; interest rates varying from 2.15 percent to 5.00 percent. \$36,220,000 is outstanding as of June 30, 2021, of which \$925,000 is due within one year.

2020 Series C General Obligation/Refunding Bonds (Alternative Revenue Source) due in annual installments varying from \$1,675,000 to \$4,085,000 from 2021 to 2045; an interest rate of 4.00 percent. \$59,755,000 is outstanding as of June 30, 2021, of which none is due within one year.

2021 Series General Obligation Bonds due in annual installments varying from \$260,000 to \$4,985,000 from 2021 to 2040; interest rates varying from 4.00 percent to 5.00 percent. \$18,310,000 is outstanding as of June 30, 2021, of which none is due within one year.

The annual requirements to amortize all debt outstanding at June 30, 2021, including interest payments of \$59,788,986 are as follows:

	Bonds	Interest	Total
2022	\$ 2,005,000	\$ 3,146,931	\$ 5,151,931
2023	3,065,000	4,303,978	7,368,978
2024	3,315,000	4,202,253	7,517,253
2025	3,795,000	4,087,875	7,882,875
2026	4,065,000	4,009,900	8,074,900
2027-2031	24,895,000	18,615,644	43,510,644
2032-2036	31,775,000	13,244,350	45,019,350
2037-2041	39,030,000	6,606,255	45,636,255
2042-2046	15,415,000	1,571,800	16,986,800
Total	\$ 127,360,000	\$ 59,788,986	\$ 187,148,986

The District has a legal debt margin of \$32,354,474 based on the 2020 assessed valuation of \$690,467,205.

Note 7: Retirement Commitments

The District provides pension benefits to its employees under two separate defined benefit plans as discussed below. As discussed in Footnote 1, because the District uses a modified cash basis of accounting for financial reporting purposes, it does not report pension obligations in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting

Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* are not presented in the District’s financial statements. However, limited footnote disclosure under GASB 68 does apply and is provided herein.

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Notes to Financial Statements
June 30, 2021

Illinois Municipal Retirement Fund (IMRF)

Plan Description

The District contributes to the IMRF Plan, an agent multiple-employer defined benefit pension plan covering substantially all employees. The IMRF Plan is administered by the Illinois Municipal Retirement Fund.

Benefits Provided

Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

The employees covered by the Plan at December 31, 2020 are:

Inactive employees or beneficiaries currently receiving benefits	721
Inactive employees entitled to but not yet receiving benefits	359
Active employees	<u>565</u>
	<u><u>1,645</u></u>

Contributions

As set by statute, the District regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate for calendar year 2020 was 10.99 percent. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

For the year ended December 31, 2020, employees contributed \$997,827 and the District contributed \$2,643,207 to the IMRF Plan. The District recognized \$2,605,628 in expenses under the modified cash basis for the year ended June 30, 2021.

Decatur School District No. 61

Notes to Financial Statements

June 30, 2021

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 nonannuitants 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 <http://trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I 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 II 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 II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I 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 II annual increases will be the lesser of three percent of the original benefit or one-half of the annual unadjusted percentage increase 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, 2021. 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 will be funded by bonds issued by the State of Illinois.

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Notes to Financial Statements

June 30, 2021

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, 2017, 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 employer.

On behalf contributions to TRS. The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$4,069,922 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 \$267,532.

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 will be the same 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, 2020, salaries totaling \$1,873,914 were paid from federal and special trust funds that required employer contributions of \$195,074.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

District Retirement Cost Contributions. Under GASB Statement No. 68, contributions that a District is required to pay because of a TRS member retiring are categorized as specific liability payments. 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, DSD No. 61 paid \$198 to TRS for employer contributions due on salary increases in excess of 6 percent and \$116 for sick leave days granted in the excess of the normal annual allotment.

Note 8: Transportation Agreement

The District has contracted its transportation needs with an outside vendor under an agreement which expires July 31, 2022. Transportation needs are provided at agreed-upon rates as specified in the contract. Total costs for transportation needs for the year ended June 30, 2021 under the agreement were \$3,328,525.

Note 9: Contingencies

The District has received funding from state and federal grants in the current and prior years which is subject to audit and approval by the granting agencies. The Board of Education believes any adjustments that may arise from these audits will be insignificant to the District's operations.

The District is subject to claims and lawsuits that arise primarily in the ordinary course of business. It is the opinion of management that the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial position of the District.

Note 10: Loss Exposure

Significant losses are covered by commercial insurance for all major programs: property and liability. The District has chosen self-insurance for workers' compensation by membership in the Illinois Association of School Boards – Sponsored Workers' Compensation Self-Insurance Trust. During the year ended June 30, 2021, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

Note 11: Postemployment Benefit Plan

The District provides postemployment benefits other than pensions (OPEB) to its retirees under two separate defined benefit OPEB plans as discussed below. As discussed in Footnote 1, because the District uses a modified cash basis of accounting for financial reporting purposes, it does not report items related to OPEB, except for OPEB expense, in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* do not apply to the District. However, limited footnote disclosure is required under GASB 75 and is provided herein.

Retiree Healthcare Plan

Plan Description

The District’s eligible retirees and their spouses can participate in the District’s group healthcare plan which is a single-employer defined benefit other postemployment benefit (OPEB) plan (the OPEB Plan) covering substantially all employees. The OPEB Plan is administered by a board of trustees. The OPEB Plan is not administered under a qualified trust and there are no employer contributions or OPEB plan assets. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

In accordance with GASB 75, an actuarial valuation has to be performed every 30 months for OPEB plans with over 200 participants. The following information provided is as of the last actuarial valuation performed as of June 30, 2020. The District will contract for another valuation in fiscal year 2022.

Benefits Provided

The OPEB Plan provides healthcare benefits to eligible retirees and their spouses through the age of 65. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the retiree. For the year ended June 30, 2021, the District recognized OPEB expense related to this plan of \$101,952.

The employees covered by the benefit terms at June 30, 2020 are:

	2020
Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefits	—
Active employees	565
	577

Decatur School District No. 61

Notes to Financial Statements

June 30, 2021

During the year ended June 30, 2021, the employer contributions and benefit payments are related to the increase in active premiums due to the presence of retirees in the determination of the blended retiree/active premiums and totaled \$114,578.

Teacher Health Insurance Security Fund

Plan Description

The Teacher Retirement Insurance Program of Illinois (TRIP or Plan) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) which establishes the eligibility and benefit provisions of the plan.

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, defines special funding situations as circumstances in which a nonemployer entity is legally responsible for providing financial support for OPEB (other postemployment benefits) of the employees of another entity by making contributions directly to an OPEB plan that is administered through a trust that meets the criteria set forth in GASB 75 and either (1) the amount of contributions or benefit payments for which the nonemployer entity legally is responsible is not dependent upon one or more events or circumstances unrelated to the OPEB or (2) the nonemployer entity is the only entity with a legal obligation to provide financial support directly to an OPEB plan that is used to provide OPEB to employees of another entity. The State of Illinois is considered a nonemployer contributing entity and the plan is deemed to have a special funding situation.

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50 percent or 75 percent, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100 percent of the cost of coverage.

A summary of the postemployment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706.

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Notes to Financial Statements

June 30, 2021

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.24 percent of salary and for every employer of a teacher to contribute an amount equal to 0.92 percent of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for OPEB of the District employees and that the State's proportionate share of the collective net OPEB liability is 57.532244 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$475,995 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was 0.92 percent or \$353,158 for the year ended June 30, 2021.

The OPEB plan contributions for the two plans were \$829,153 for the teacher health insurance plan and \$101,952 for the retiree healthcare plan.

Note 12: Significant Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant current vulnerabilities due to certain concentrations. Those matters include the following:

Current Economic Conditions

The current economic environment presents school districts with difficult circumstances and challenges, which in some cases have resulted in large declines in the fair value of investments and other assets, declines in governmental support, grant revenue and tax revenue, constraints on liquidity and difficulty obtaining financing. The financial statements have been prepared using values and information currently available to the District.

Current economic conditions have made it difficult for many districts. A significant decline in governmental support, grant revenue or tax revenue could have an adverse impact on the District's future operating results.

Decatur School District No. 61
Notes to Financial Statements
June 30, 2021

In addition, given the volatility of current economic conditions, the values of assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the District's ability to maintain sufficient liquidity.

Labor Agreement

The District has 1,576 active employees. Excluding temporary employees, student workers, substitutes, coaches, and game personnel, there are 1,266 regular employees. 86% of regular employees are covered by Collective Bargaining Agreements (CBA). The secretary finalized negotiations with a contract ratification in October 2021. The Teacher CBA covers the largest number of employees at 580 (46% of all regular employees) and expires at the end of Fiscal Year 2021-22.

Note 13: Facilities Occupation Sales Tax

Macon County, Illinois imposed a 1 percent county sales tax effective July 1, 2011, which is to be used exclusively for school facility purposes. The District received \$5,335,607 from this tax during the year ended June 30, 2021, which has been budgeted pay for building improvement needs and debt service.

Note 14: Health Insurance Plan

Effective January 1, 2014, the District became a member and participates in the Education Benefits Cooperative (Cooperative) for employee health insurance coverage. The Plan is a self-funded plan and administration is provided through a third-party administrator. The Plan also carries specific stop-loss insurance at such levels as approved by the Cooperative's Board of Directors. Benefits are paid directly from the Plan through a claims administrator, while Plan contributions are made by the District at a rate determined by the Cooperative annually.

Activity Funds

Decatur School District No. 61

Notes to Financial Statements

June 30, 2021

	<u>Balance</u> <u>July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>June 30, 2021</u>
Elementary and Junior High Schools	\$ 433,504	\$ 11,546	\$ 49,887	\$ 395,163
High Schools	<u>131,000</u>	<u>9,465</u>	<u>27,721</u>	<u>112,744</u>
Total	<u>\$ 564,504</u>	<u>\$ 21,011</u>	<u>\$ 77,608</u>	<u>\$ 507,907</u>

Balance represents cash plus investments and are now included in the Education Fund.

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: _____ (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date:

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

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

- 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:

BKD, 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.

BKD, LLP
Signature

11/12/2021
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A.	Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)											
6													
7		Tax Year 2020			Equalized Assessed Valuation (EAV):				690,467,205				
8													
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash			
10	Rate(s):	0.025700		+ 0.005000		+ 0.002000		= 0.032700		0.000500			
11													
12													
13	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".												
14	B.	Results of Operations *											
15													
16		Receipts/Revenues			Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance				
17		111,921,765			118,167,563		(6,245,798)		21,512,865				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	C.	Short-Term Debt **											
22													
23		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates			
24		0		+ 0		+ 0		+ 0		+ 0			
25		Other		Total									
26		0		= 0									
27	** The numbers shown are the sum of entries on page 26.												
28													
29	D.	Long-Term Debt											
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,						95,284,474					
33	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
34													
35	Long-Term Debt Outstanding:												
36													
37		c. Long-Term Debt (Principal only)				Acct							
38		Outstanding:.....				511		127,360,000					
39													
40	E.	Material Impact on Financial Position											
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.												
42													
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name:	Decatur Public School District NO. 61															
8	District Code:	39-055-0610-25															
9	County Name:	Macon															
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	21,512,865.00	Ratio	0.192	Score	3									
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,		111,921,765.00			Weight	0.35	Value	1.05							
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		0.00													
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	118,167,563.00	Ratio	1.056	Score	3									
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,		111,921,765.00			Adjustment	0	Weight	0.35							
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		0.00													
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	27,637,824.00	Days	84.19	Score	2									
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360		328,243.23			Weight	0.10	Value	0.20							
26																	
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	0.00	Percent	100.00	Score	4									
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates		19,191,535.96			Weight	0.10	Value	0.40							
30																	
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38)		Total	127,360,000.00	Percent	(33.66)	Score	1									
33	Total Long-Term Debt Allowed (P3, Cell H32)			95,284,474.29			Weight	0.10	Value	0.10							
34																	
35	Total Profile Score: 2.80 *																
36																	
37	Estimated 2022 Financial Profile Designation: <u>WARNING</u>																
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		1,269,196	25,821	731,394	8,215	28,070	3,516,044	1,126	799,072	102,644
5	Investments	120	15,687,829	1,186,682	6,675,327	3,899,486	2,377,992	13,392,387	5,559,469	2,920,480	13,734,093
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160				20,085				307	
10	Inventory	170	162,682								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		17,119,707	1,212,503	7,406,721	3,927,786	2,406,062	16,908,431	5,560,595	3,719,859	13,836,737
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420	1,026,792								
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	5,280,934								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		6,307,726	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	2,720,634				1,359,204			692,441	
39	Unreserved Fund Balance	730	8,091,347	1,212,503	7,406,721	3,927,786	1,046,858	16,908,431	5,560,595	3,027,418	13,836,737
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		17,119,707	1,212,503	7,406,721	3,927,786	2,406,062	16,908,431	5,560,595	3,719,859	13,836,737
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	507,907								
46	Total Student Activity Current Assets For Student Activity Funds		507,907								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	507,907								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		507,907								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		17,627,614	1,212,503	7,406,721	3,927,786	2,406,062	16,908,431	5,560,595	3,719,859	13,836,737
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		6,307,726	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	3,228,541	0	0	0	1,359,204	0	0	692,441	0
60	Unreserved Fund Balance District with Student Activity Funds	730	8,091,347	1,212,503	7,406,721	3,927,786	1,046,858	16,908,431	5,560,595	3,027,418	13,836,737
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		17,627,614	1,212,503	7,406,721	3,927,786	2,406,062	16,908,431	5,560,595	3,719,859	13,836,737

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,979,076	
17	Building & Building Improvements	230		211,598,317	
18	Site Improvements & Infrastructure	240		2,596,527	
19	Capitalized Equipment	250		43,841,224	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			7,406,721
22	Amount to be Provided for Payment on Long-Term Debt	350			119,953,279
23	Total Capital Assets			260,015,144	127,360,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			127,360,000
37	Total Long-Term Liabilities				127,360,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			260,015,144	
41	Total Liabilities and Fund Balance		0	260,015,144	127,360,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
51	Total Long-Term Liabilities District with Student Activity Funds				127,360,000
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			260,015,144	127,360,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				127,360,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			260,015,144	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	260,015,144	127,360,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	24,614,245	3,464,332	8,501,684	1,361,273	4,551,876	69,429	343,900	2,769,894	374,818
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	54,385,156	2,350,000	0	3,454,799	0	0	0	0	0
7	FEDERAL SOURCES	4000	21,948,060	0	0	0	0	21,714	0	0	0
8	Total Direct Receipts/Revenues		100,947,461	5,814,332	8,501,684	4,816,072	4,551,876	91,143	343,900	2,769,894	374,818
9	Receipts/Revenues for "On Behalf" Payments ²	3998	4,545,917								
10	Total Receipts/Revenues		105,493,378	5,814,332	8,501,684	4,816,072	4,551,876	91,143	343,900	2,769,894	374,818
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	52,291,481				1,740,408			0	
13	Support Services	2000	43,867,295	5,837,568		3,624,926	2,899,673	5,383,344		1,909,254	22,039,053
14	Community Services	3000	2,089,881	0		0	204,998			0	
15	Payments to Other Districts & Governmental Units	4000	10,456,412	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	71,422,059	0	0			0	0
17	Total Direct Disbursements/Expenditures		108,705,069	5,837,568	71,422,059	3,624,926	4,845,079	5,383,344		1,909,254	22,039,053
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,545,917	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		113,250,986	5,837,568	71,422,059	3,624,926	4,845,079	5,383,344		1,909,254	22,039,053
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(7,757,608)	(23,236)	(62,920,375)	1,191,146	(293,203)	(5,292,201)	343,900	860,640	(21,664,235)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			59,755,000				18,310,000		
34	Premium on Bonds Sold	7220			6,696,384				2,696,705		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300	225,896	282							
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990						21,006,705			
44	Total Other Sources of Funds		225,896	282	66,451,384	0	0	21,006,705	21,006,705	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							21,006,705		
76	Total Other Uses of Funds		0	0	0	0	0	0	21,006,705	0	0
77	Total Other Sources/Uses of Funds		225,896	282	66,451,384	0	0	21,006,705	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(7,531,712)	(22,954)	3,531,009	1,191,146	(293,203)	15,714,504	343,900	860,640	(21,664,235)
79	Fund Balances without Student Activity Funds - July 1, 2020		18,343,693	1,235,457	3,875,712	2,736,640	2,699,265	1,193,927	5,216,695	3,004,026	35,500,972
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									(144,807)	
81	Fund Balances without Student Activity Funds - June 30, 2021		10,811,981	1,212,503	7,406,721	3,927,786	2,406,062	16,908,431	5,560,595	3,719,859	13,836,737
84											
85	Student Activity Fund Balance - July 1, 2020		564,504								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	21,011								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	77,608								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(56,597)								
91	Student Activity Fund Balance - June 30, 2021		507,907								
92											

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (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
2											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	24,635,256	3,464,332	8,501,684	1,361,273	4,551,876	69,429	343,900	2,769,894	374,818
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	54,385,156	2,350,000	0	3,454,799	0	0	0	0	0
97	FEDERAL SOURCES	4000	21,948,060	0	0	0	0	21,714	0	0	0
98	Total Direct Receipts/Revenues		100,968,472	5,814,332	8,501,684	4,816,072	4,551,876	91,143	343,900	2,769,894	374,818
99	Receipts/Revenues for "On Behalf" Payments ²	3998	4,545,917	0	0	0	0	0		0	0
100	Total Receipts/Revenues		105,514,389	5,814,332	8,501,684	4,816,072	4,551,876	91,143	343,900	2,769,894	374,818
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	52,369,089				1,740,408				
103	Support Services	2000	43,867,295	5,837,568		3,624,926	2,899,673	5,383,344		1,909,254	22,039,053
104	Community Services	3000	2,089,881	0		0	204,998				
105	Payments to Other Districts & Governmental Units	4000	10,456,412	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	71,422,059	0	0			0	0
107	Total Direct Disbursements/Expenditures		108,782,677	5,837,568	71,422,059	3,624,926	4,845,079	5,383,344		1,909,254	22,039,053
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,545,917	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		113,328,594	5,837,568	71,422,059	3,624,926	4,845,079	5,383,344		1,909,254	22,039,053
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(7,814,205)	(23,236)	(62,920,375)	1,191,146	(293,203)	(5,292,201)	343,900	860,640	(21,664,235)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		225,896	282	66,451,384	0	0	21,006,705	21,006,705	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	21,006,705	0	0
116	Total Other Sources/Uses of Funds		225,896	282	66,451,384	0	0	21,006,705	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		11,319,888	1,212,503	7,406,721	3,927,786	2,406,062	16,908,431	5,560,595	3,719,859	13,836,737

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		17,418,399	3,388,794	3,155,374	1,355,518	2,363,413		338,881	2,760,716	338,881
6	Leasing Purposes Levy ⁸	1130	338,881								
7	Special Education Purposes Levy	1140	271,105								
8	FICA/Medicare Only Purposes Levies	1150					1,861,804				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		18,028,385	3,388,794	3,155,374	1,355,518	4,225,217	0	338,881	2,760,716	338,881
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	10,525	1,979	1,842	791	2,467		198	1,612	198
15	Payments from Local Housing Authorities	1220	11,207	2,107	1,961	843	2,626		211	1,716	211
16	Corporate Personal Property Replacement Taxes ⁹	1230	4,795,347				281,768				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		4,817,079	4,086	3,803	1,634	286,861	0	409	3,328	409
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	330								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		330								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	47,068	5,452	6,900	4,121	7,943	2,566	4,610	5,850	35,528
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		47,068	5,452	6,900	4,121	7,943	2,566	4,610	5,850	35,528
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	17								
75	Total Food Service		17								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	3,524								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	21,011								
83	Total District/School Activity Income (without Student Activity Funds)		3,524	0							
84	Total District/School Activity Income (with Student Activity Funds)		24,535								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	82,406								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	162								
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		82,568								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	356,900	66,000							
98	Contributions and Donations from Private Sources	1920	973,208				31,855	66,863			
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	182,993								
101	Refund of Prior Years' Expenditures	1950	44,519								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	13,925								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			5,335,607						
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	63,729								
110	Total Other Revenue from Local Sources		1,635,274	66,000	5,335,607	0	31,855	66,863	0	0	0
	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)										
111		1000	24,614,245	3,464,332	8,501,684	1,361,273	4,551,876	69,429	343,900	2,769,894	374,818
	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000									
112			24,635,256								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	51,283,829	2,350,000							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		51,283,829	2,350,000	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	240,548								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	146,095								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		386,643	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	34,843								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		34,843	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
148	State Free Lunch & Breakfast	3360	30,821								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	53,806								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				2,140,754					
155	Transportation - Special Education	3510				1,159,988					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		3,300,742	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695	117,909								
161	Early Childhood - Block Grant	3705	2,346,881			154,057					
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	130,424								
171	Total Restricted Grants-In-Aid		3,101,327	0	0	3,454,799	0	0	0	0	0
172	Total Receipts from State Sources	3000	54,385,156	2,350,000	0	3,454,799	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225	8,481,068								
197	Child and Adult Care Food Program	4226	25,143								
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		8,506,211				0				
201	TITLE I										
202	Title I - Low Income	4300	5,137,100								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	825,101								
206	Total Title I		5,962,201	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	104,126								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	2,637,458								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		2,741,584	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	11,833								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	676,985								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	126,822								
266	Medicaid Matching Funds - Fee-for-Service Program	4992									
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	3,922,424					21,714			
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		21,948,060	0	0	0	0	21,714		0	0
269	Total Receipts/Revenues from Federal Sources	4000	21,948,060	0	0	0	0	21,714	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		100,947,461	5,814,332	8,501,684	4,816,072	4,551,876	91,143	343,900	2,769,894	374,818
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		100,968,472	5,814,332	8,501,684	4,816,072	4,551,876	91,143	343,900	2,769,894	374,818

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	21,437,953	6,245,542	181,210	1,325,619	64,335	50	113,689		29,368,398	29,645,907
6	Tuition Payment to Charter Schools	1115			3,521,888						3,521,888	3,500,000
7	Pre-K Programs	1125	1,532,591	436,455	37,324	169,099			30,533		2,206,002	2,424,846
8	Special Education Programs (Functions 1200-1220)	1200	4,838,933	1,220,104	20,904	48,076		32,928			6,160,945	6,416,689
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	2,741,126	434,620	645,769	3,450,835	5,318	4,020	1,137,449		8,419,137	6,149,439
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	169,494	33,282		4,892					207,668	217,575
14	Interscholastic Programs	1500	579,105	44,002	28,772	218,478	36,852	10,725	22,518		940,452	1,366,196
15	Summer School Programs	1600	9,059	136							9,195	45,685
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	140,202	2,094	274	3,621					146,191	123,410
18	Bilingual Programs	1800	258,700	61,727	16,151	110					336,688	332,183
19	Truant Alternative & Optional Programs	1900	739,129	194,962	2,976	37,850					974,917	1,052,659
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999							77,608		77,608	240,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	32,446,292	8,672,924	4,455,268	5,258,580	106,505	47,723	1,304,189	0	52,291,481	51,274,589
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	32,446,292	8,672,924	4,455,268	5,258,580	106,505	125,331	1,304,189	0	52,369,089	51,514,589
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,261,018	277,798	6,684	2,152				291	1,547,943	1,824,225
39	Guidance Services	2120	1,195,792	221,836	18,242	5,829				7,500	1,449,199	1,443,795
40	Health Services	2130	746,272	213,738	8,695	212,933		151	14,748		1,196,537	1,191,207
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (Describe & Itemize)	2190	399,570	83,238	12,481	11,567					506,856	521,870
44	Total Support Services - Pupils	2100	3,602,652	796,610	46,102	232,481	0	151	14,748	7,791	4,700,535	4,981,097
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	717,269	145,596	1,419,561	23,620		2,120	4,105	1,387	2,313,658	2,437,569
47	Educational Media Services	2220	1,077,668	288,678	60,432	48,599				943	1,476,320	1,879,795
48	Assessment & Testing	2230			82,021	39,365					121,386	308,550
49	Total Support Services - Instructional Staff	2200	1,794,937	434,274	1,562,014	111,584	0	2,120	4,105	2,330	3,911,364	4,625,914
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	12,894		424,684	2,999		7,255			447,832	591,516
52	Executive Administration Services	2320	710,254	112,826	46,419	15,038		2,071	600	4,533	891,741	766,940
53	Special Area Administration Services	2330	444,985	149,716	1,277	1,437			1,179		598,594	584,233
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	1,168,133	262,542	472,380	19,474	0	9,326	1,779	4,533	1,938,167	1,942,689

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	4,746,651	1,207,383	43,904	109,858	15,733	11,285	63,878	5,883	6,204,575	6,240,269
58	Other Support Services - School Admin (Describe & Itemize)	2490	426,265	125,451							551,716	624,305
59	Total Support Services - School Administration	2400	5,172,916	1,332,834	43,904	109,858	15,733	11,285	63,878	5,883	6,756,291	6,864,574
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	237,198	44,709	37	2,614		54			284,612	287,820
62	Fiscal Services	2520	499,112	81,134	124,327	12,930			1,899	5,085	724,487	761,305
63	Operation & Maintenance of Plant Services	2540	4,250,578	844,131	189,873	68,897	7,875,723	150	18,092	16,975	13,264,419	5,248,798
64	Pupil Transportation Services	2550	39,838	21,687							61,525	59,960
65	Food Services	2560	28,319		6,188,363	114,830	262,777		43,289		6,637,578	4,662,405
66	Internal Services	2570	450,783	88,790	3,226	3,863	52,460	245		566	599,933	534,595
67	Total Support Services - Business	2500	5,505,828	1,080,451	6,505,826	203,134	8,190,960	449	63,280	22,626	21,572,554	11,554,883
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620	247,962	8,181	101,310	3,816		600	3,922		365,791	367,558
71	Information Services	2630	202,586	24,480	46,151	12,994		478	699		287,388	385,225
72	Staff Services	2640	466,136	166,030	341,254	36,758		19,198	2,198	7,067	1,038,641	1,257,800
73	Data Processing Services	2660	731,933	150,713	2,119,054	286,630	170,796	329	(348,447)	943	3,111,951	4,943,593
74	Total Support Services - Central	2600	1,648,617	349,404	2,607,769	340,198	170,796	20,605	(341,628)	8,010	4,803,771	6,954,176
75	Other Support Services (Describe & Itemize)	2900	111,816	53,518	16,800	2,479					184,613	151,150
76	Total Support Services	2000	19,004,899	4,309,633	11,254,795	1,019,208	8,377,489	43,936	(193,838)	51,173	43,867,295	37,074,483
77	COMMUNITY SERVICES (ED)	3000	1,408,309	220,257	17,658	115,387	307,846	75	20,255	94	2,089,881	1,614,555
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			15,345						15,345	35,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	25,560
86	Total Payments to Other Govt Units (In-State)	4100			15,345			0			15,345	60,560
87	Payments for Regular Programs - Tuition	4210									0	50,000
88	Payments for Special Education Programs - Tuition	4220						9,842,297			9,842,297	11,939,983
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						539,100			539,100	476,000
91	Payments for Community College Programs - Tuition	4270						59,670			59,670	39,000
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						10,441,067			10,441,067	12,504,983
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			15,345			10,441,067			10,456,412	12,565,543
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										137,591
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		52,859,500	13,202,814	15,743,066	6,393,175	8,791,840	10,532,801	1,130,606	51,267	108,705,069	102,666,761
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		52,859,500	13,202,814	15,743,066	6,393,175	8,791,840	10,610,409	1,130,606	51,267	108,782,677	102,906,761
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(7,757,608)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(7,814,205)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			23,467	95,369			1,199		120,035	2,515
128	Operation & Maintenance of Plant Services	2540	2,512,047	493,009	369,126	2,175,004	56,384	2,346	101,924	7,693	5,717,533	4,073,450
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	2,512,047	493,009	392,593	2,270,373	56,384	2,346	103,123	7,693	5,837,568	4,075,965
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	2,512,047	493,009	392,593	2,270,373	56,384	2,346	103,123	7,693	5,837,568	4,075,965
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		2,512,047	493,009	392,593	2,270,373	56,384	2,346	103,123	7,693	5,837,568	4,075,965
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(23,236)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,548,746			5,548,746	3,998,391
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						64,670,000			64,670,000	63,846,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,203,313						1,203,313	857,000
176	Total Debt Services	5000			1,203,313			70,218,746			71,422,059	68,701,391
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				1,203,313			70,218,746			71,422,059	68,701,391
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(62,920,375)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	92,928	19,971	3,441,321	4,193	64,790		1,723		3,624,926	6,236,467
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	92,928	19,971	3,441,321	4,193	64,790	0	1,723	0	3,624,926	6,236,467
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		92,928	19,971	3,441,321	4,193	64,790	0	1,723	0	3,624,926	6,236,467
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,191,146	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		413,845							413,845	412,945
220	Pre-K Programs	1125		145,305							145,305	96,795
221	Special Education Programs (Functions 1200-1220)	1200		794,399							794,399	89,165
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		290,961							290,961	184,965
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		2,382							2,382	2,640
227	Interscholastic Programs	1500		44,178							44,178	37,895
228	Summer School Programs	1600		130							130	655
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		2,081							2,081	2,320
231	Bilingual Programs	1800		3,584							3,584	3,770
232	Truants' Alternative & Optional Programs	1900		43,543							43,543	71,485
233	Total Instruction	1000		1,740,408							1,740,408	902,635
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		86,015							86,015	88,475
237	Guidance Services	2120		59,937							59,937	47,505
238	Health Services	2130		106,619							106,619	85,225
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		89,105							89,105	60,510
242	Total Support Services - Pupils	2100		341,676							341,676	281,715
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		16,417							16,417	13,040
245	Educational Media Services	2220		173,146							173,146	147,820
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		189,563							189,563	160,860
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,575							2,575	2,490
250	Executive Administration Services	2320		47,732							47,732	47,470
251	Special Area Administration Services	2330		51,270							51,270	19,320
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365		1,131							1,131	15,195
254	Total Support Services - General Administration	2300		102,708							102,708	84,475
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		334,362							334,362	341,930
257	Other Support Services - School Administration (Describe & Itemize)	2490		5,771							5,771	6,080

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
258	Total Support Services - School Administration	2400		340,133							340,133	348,010
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		12,578							12,578	12,275
261	Fiscal Services	2520		102,100							102,100	99,835
262	Facilities Acquisition & Construction Services	2530		3,147							3,147	
263	Operation & Maintenance of Plant Services	2540		1,393,438							1,393,438	1,160,620
264	Pupil Transportation Services	2550		9,887							9,887	14,075
265	Food Services	2560		5,713							5,713	
266	Internal Services	2570		84,356							84,356	77,375
267	Total Support Services - Business	2500		1,611,219							1,611,219	1,364,180
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620		51,124							51,124	35,230
271	Information Services	2630		38,906							38,906	39,135
272	Staff Services	2640		67,215							67,215	49,275
273	Data Processing Services	2660		144,970							144,970	114,245
274	Total Support Services - Central	2600		302,215							302,215	237,885
275	Other Support Services (Describe & Itemize)	2900		12,159							12,159	12,005
276	Total Support Services	2000		2,899,673							2,899,673	2,489,130
277	COMMUNITY SERVICES (MR/SS)	3000		204,998							204,998	145,185
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			4,845,079							4,845,079	3,536,950
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(293,203)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	39,261		5,180,722	101,437	16,796		45,128		5,383,344	13,669,923
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	39,261	0	5,180,722	101,437	16,796	0	45,128	0	5,383,344	13,669,923
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		39,261	0	5,180,722	101,437	16,796	0	45,128	0	5,383,344	13,669,923

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,292,201)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130	28,017	7,758							35,775	32,825
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190	53,251	9,334	453,769						516,354	979,445
353	Total Support Services - Pupil	2100	81,268	17,092	453,769	0	0	0	0	0	552,129	1,012,270
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	4,058	688							4,746	4,940
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365				1,127,886					1,127,886	1,120,000

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
365	Total Support Services - General Administration	2300	4,058	688	1,127,886	0	0	0	0	0	1,132,632	1,124,940
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	36,355	8,749							45,104	44,847
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
369	Total Support Services - School Administration	2400	36,355	8,749	0	0	0	0	0	0	45,104	44,847
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	9,933	1,792							11,725	11,735
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540	66,832	12,963	87,869						167,664	160,365
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	Total Support Services - Business	2500	76,765	14,755	87,869	0	0	0	0	0	179,389	172,100
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
386	Total Support Services	2000	198,446	41,284	1,669,524	0	0	0	0	0	1,909,254	2,354,157
387	COMMUNITY SERVICES (TF)	3000									0	
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		198,446	41,284	1,669,524	0	0	0	0	0	1,909,254	2,354,157
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										860,640	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530	709	14	22,017,672	20,658					22,039,053	32,420,027
429	Operation & Maintenance of Plant Services	2540									0	
430	Total Support Services - Business	2500	709	14	22,017,672	20,658	0	0	0	0	22,039,053	32,420,027
431	Other Support Services (Describe & Itemize)	2900									0	
432	Total Support Services	2000	709	14	22,017,672	20,658	0	0	0	0	22,039,053	32,420,027
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										
447	Total Disbursements/Expenditures		709	14	22,017,672	20,658	0	0	0	0	22,039,053	32,420,027
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,664,235)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	17,418,399		17,418,399	17,549,811
5	Operations & Maintenance	3,388,794		3,388,794	3,414,360	3,414,360
6	Debt Services **	3,155,374		3,155,374	5,413,263	5,413,263
7	Transportation	1,355,518		1,355,518	1,365,744	1,365,744
8	Municipal Retirement	2,363,413		2,363,413	2,056,059	2,056,059
9	Capital Improvements	0		0		0
10	Working Cash	338,881		338,881	341,436	341,436
11	Tort Immunity	2,760,716		2,760,716	3,065,959	3,065,959
12	Fire Prevention & Safety	338,881		338,881	341,436	341,436
13	Leasing Levy	338,881		338,881	341,436	341,436
14	Special Education	271,105		271,105	273,149	273,149
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,861,804		1,861,804	1,953,287	1,953,287
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	33,591,766	0	33,591,766	36,115,940	36,115,940
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding	Beginning	Issued	Retired	Outstanding				
3		July 1, 2020	July 1, 2020	July 1, 2020 thru	July 1, 2020 thru	Ending June 30, 2021				
4				June 30, 2021	June 30, 2021					
5	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
6	Total CPPRT Notes					0				
7	TAX ANTICIPATION WARRANTS (TAW)									
8	Educational Fund					0				
9	Operations & Maintenance Fund					0				
10	Debt Services - Construction					0				
11	Debt Services - Working Cash					0				
12	Debt Services - Refunding Bonds					0				
13	Transportation Fund					0				
14	Municipal Retirement/Social Security Fund					0				
15	Fire Prevention & Safety Fund					0				
16	Other - (Describe & Itemize)					0				
17	Total TAWs	0	0	0	0	0				
18	TAX ANTICIPATION NOTES (TAN)									
19	Educational Fund					0				
20	Operations & Maintenance Fund					0				
21	Fire Prevention & Safety Fund					0				
22	Other - (Describe & Itemize)					0				
23	Total TANs	0	0	0	0	0				
24	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
25	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
26	General State Aid/Evidence-Based Funding Anticipation Certificates									
27	Total (All Funds)					0				
28	OTHER SHORT-TERM BORROWING									
29	Total Other Short-Term Borrowing (Describe & Itemize)					0				
30	SCHEDULE OF LONG-TERM DEBT									
31	Identification or Name of Issue	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
32		(mm/dd/yy)			Beginning July 1, 2020	July 1, 2020 thru	(Described and Itemize)	July 1, 2020 thru	June 30, 2021	for Payment on Long-
33						June 30, 2021		June 30, 2021	June 30, 2021	Term Debt
34	General Obligation Bonds	10/01/11	70,920,000	6	62,295,000			62,295,000	0	
35	QZAB Series 2011	11/03/11	4,675,000	6	4,675,000				4,675,000	4,403,122
36	General Obligation/Working Cash Bonds	07/30/13	7,000,000	1	1,665,000			1,665,000	0	
37	General Obligation/Refunding Bonds	07/30/13	1,995,000	3					0	
38	Working Cash	12/01/17	2,204,000	1					0	
39	General Obligation Bonds	12/05/19	9,110,000	1	9,110,000			710,000	8,400,000	7,911,491
40	General Obligation Bonds	05/20/20	31,235,000	4	31,235,000				31,235,000	29,418,504
41	General Obligation/Refunding Bonds	05/20/20	4,985,000	3	4,985,000				4,985,000	4,695,093
42	General Obligation/Refunding Bonds (Alternate Revenue)	08/27/20	59,755,000	3		59,755,000			59,755,000	56,279,901
43	General Obligation Bonds	02/18/21	18,310,000	1		18,310,000			18,310,000	17,245,168
44									0	
45									0	
46									0	
47									0	
48									0	
49			210,189,000		113,965,000	78,065,000	0	64,670,000	127,360,000	119,953,279
50	* Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other							
52	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
53	3. Refunding Bonds	6. Building Bonds	9. Other							
54										

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2020									3,077,818	
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	2,764,044	271,105			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	5,850	417		5,335,607	13,925
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					53,806
10	Other Receipts (Describe & Itemize)					--	0	327			
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						2,769,894	271,849	0	5,335,607	67,731
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		271,849			67,731
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	1,909,254				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200				1,858,001	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									1,858,001	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						1,909,254	271,849	0	1,858,001	67,731
24	Ending Cash Basis Fund Balance as of June 30, 2021						860,640	0	0	6,555,424	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	860,640	0	0	6,555,424	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	1,909,254				
32						Total Reserve Remaining:	860,640				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						253,929				
37	Unemployment Insurance Act						181,821				
38	Insurance (Regular or Self-Insurance)						692,165				
39	Risk Management and Claims Service						781,339				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 40 tab						0				
46	Total						0				
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											<p align="center">SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:</p> <p align="center">https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf</p>	
2	Please read schedule instructions before completing.												
3													
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	X	Yes						No				
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.											
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total		
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0	
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0	
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0	
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0	
16	Total Revenue Section A		0	0		0	0	0			0	0	
17	Revenue Section B	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.											
18		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total		
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
20													
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	3,443,604									3,443,604	
22	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	192,685									192,685	
23	https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx												
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	1,245									1,245	
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	477,575									477,575	
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0	
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998						21,714				21,714	
28	Total Revenue Section B		4,115,109	0		0	0	21,714			0	4,136,823	
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
30	Total Other Federal Revenue (Section A plus Section B)	4998	3,922,424	0		0	0	21,714			0	3,944,138	

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	3,922,424	0		0	0	21,714			0	3,944,138
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES

		-----DISBURSEMENTS-----								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
43	INSTRUCTION Total Expenditures			202,530	2,514,650			480,533		3,197,713
44	SUPPORT SERVICES Total Expenditures	15,489	346	437,968	306,057	377,670		81,385		1,218,915
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
47	Facilities Acquisition and Construction Services (Total)									0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)				45,871			17,515		63,386
49	FOOD SERVICES (Total)									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			202,530	2,514,650			468,463		3,185,643
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)							44,449		44,449
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			202,530	2,514,650	0		512,912		3,230,092

Expenditure Section B:

CARES ACT -Nutrition Funding EXPENDITURES

		-----DISBURSEMENTS-----								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
61	INSTRUCTION Total Expenditures									0
62	SUPPORT SERVICES Total Expenditures			192,685						192,685
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
65	Facilities Acquisition and Construction Services (Total)									0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
67	FOOD SERVICES (Total)			192,685						192,685
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0

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

	A	B	C	D	E	F	G	H	I	J	K	L
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES		-----DISBURSEMENTS-----									
75			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
76	FUNCTION											
77	1. List the total expenditures for the Functions 1000 and 2000 below											
78	INSTRUCTION Total Expenditures	1000		1,386,061	129,304		1,245					1,516,610
79	SUPPORT SERVICES Total Expenditures	2000		208,157	43,295			7,780,187				8,031,639
80	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
81												
82	Facilities Acquisition and Construction Services (Total)	2530										0
83	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		208,157	43,295			7,780,187				8,031,639
84	FOOD SERVICES (Total)	2560										0
85	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
86												
87	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					1,245					1,245
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
89	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	1,245	0		0		1,245
90	Expenditure Section D:											
91	GEER I EXPENDITURES		-----DISBURSEMENTS-----									
92			(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	
93	FUNCTION											
94	1. List the total expenditures for the Functions 1000 and 2000 below											
95	INSTRUCTION Total Expenditures	1000				75,442	362,220			58,425		496,087
96	SUPPORT SERVICES Total Expenditures	2000										0
97	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
98												
99	Facilities Acquisition and Construction Services (Total)	2530										0
100	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
101	FOOD SERVICES (Total)	2560										0
102	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
103												
104	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				75,442	362,220			58,425		496,087
105	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
106	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				75,442	362,220	0		58,425		496,087
107	Expenditure Section E:											
108	Other CARES, CRRSA, ARP Federal Stimulus		-----DISBURSEMENTS-----									
109			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
110												
111												

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

	A	B	C	D	E	F	G	H	I	J	K	L
112	Fund EXPENDITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117												
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122												
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
127												
128	Expenditure Section F:											
129												
130	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
131				(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
132	FUNCTION											
133	INSTRUCTION	1000		1,386,061	129,304	277,972	2,878,115	0	0	538,958		5,210,410
134	SUPPORT SERVICES	2000		223,646	43,641	630,653	306,057	8,157,857	0	81,385		9,443,239
135	TOTAL EXPENDITURES											14,653,649
136												
137	Expenditure Section G:											
138												
139	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
140				(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
141	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				277,972	2,878,115	0		571,337		3,727,424

	A	B	C	D	E	F	G	H	I	J	K	L	
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021	
3	Works of Art & Historical Treasures	210				0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	1,979,076			1,979,076							1,979,076
6	Depreciable Land	222				0						0	0
7	Buildings	230											
8	Permanent Buildings	231	165,489,234	46,109,083		211,598,317		50	42,051,478	3,491,356		45,542,834	166,055,483
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,596,527			2,596,527		20	2,435,940	7,277		2,443,217	153,310
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	27,318,443			27,318,443		10	26,145,353	226,635		26,371,988	946,455
13	5 Yr Schedule	252	7,721,857	8,800,924		16,522,781		5	6,166,384	1,616,102		7,782,486	8,740,295
14	3 Yr Schedule	253				0		3				0	0
15	Construction in Progress	260				0		--					0
16	Total Capital Assets	200	205,105,137	54,910,007	0	260,015,144			76,799,155	5,341,370	0	82,140,525	177,874,619
17	Non-Capitalized Equipment	700				1,280,580		10		128,058			
18	Allowable Depreciation									5,469,428			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 108,705,069		
9	O&M	Expenditures 16-24, L155		Total Expenditures		5,837,568		
10	DS	Expenditures 16-24, L178		Total Expenditures		71,422,059		
11	TR	Expenditures 16-24, L214		Total Expenditures		3,624,926		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		4,845,079		
13	TORT	Expenditures 16-24, L429		Total Expenditures		1,909,254		
14				Total Expenditures		\$ 196,343,955		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		2,175,469		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		9,195		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		1,761,780		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		10,456,412		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		8,791,840		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		1,130,606		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		56,384		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		103,123		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		64,670,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		64,790		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		1,723		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		145,305		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		130		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		204,998		
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment				0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$			89,571,755
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				106,772,200
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				5,953.30
99				Estimated OEPP (Line 97 divided by Line 98)	\$			17,934.96
100								

	A	B	C	D	E	F	G	H	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)								
2	<i>This schedule is completed for school districts only.</i>								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount			
101	PER CAPITA TUITION CHARGE								
103	LESS OFFSETTING RECEIPTS/REVENUES:								
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0			
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0			
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0			
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0			
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0			
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0			
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0			
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0			
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0			
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0			
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		17			
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		3,524			
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		82,406			
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0			
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		162			
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0			
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0			
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		422,900			
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		182,993			
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0			
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0			
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		386,643			
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		34,843			
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0			
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		30,821			
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0			
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		53,806			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		3,300,742			
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0			
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0			
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		117,909			
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0			
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0			
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0			
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0			
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0			
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0			
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		130,424			
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0			
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0			
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0			
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		8,506,211			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		5,962,201			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,637,458			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0			
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0			
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0			
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0			
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0			
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0			
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0			
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0			
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		11,833			
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0			
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0			
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		676,985			
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0			
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0			
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0			
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		126,822			
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0			
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		3,922,424			
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0			
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,576,229			
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		56,759			
195	Total Deductions for PCTC Computation Line 104 through Line 193					\$	29,224,112		
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)						77,548,088		
197	Total Depreciation Allowance (from page 32, Line 18, Col I)						5,469,428		
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)						83,017,516		
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021						5,953.30		
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$						13,944.79		
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.								
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.								
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.								
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary								

Current Year Payment on Contracts For Indirect Cost Rate Computation

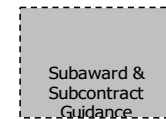
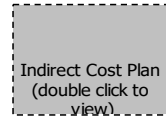
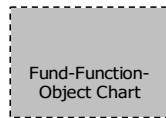
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



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

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-INSTRUCTION-SUPPLY	10-1000-400	APPLE COMPUTER INC	1,448,867	25,000	1,423,867
ED-SUPPORT SERVICES-SUPPLY	10-2100-400	APPLE COMPUTER INC	270,140	25,000	245,140
ED-SUPPORT SERVICES-SUPPLY	10-2300-400	APPLE COMPUTER INC	578	578	0
ED-RESEARCH-SUPPLY	10-2620-400	APPLE COMPUTER INC	88	88	0
ED-DATA PROCESSING-PURCHASED SERVICES	10-2660-300	APPLE COMPUTER INC	50,721	25,000	25,721
ED-DATA PROCESSING-SUPPLY	10-2660-400	APPLE COMPUTER INC	1,159,962	25,000	1,134,962
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	APPLE COMPUTER INC	9,040	9,040	0
ED-INSTRUCTION-SUPPLY	10-1000-400	ASSET GENIE, INC	38,476	25,000	13,476
ED-DATA PROCESSING-PURCHASED SERVICES	10-2660-300	ASSET GENIE, INC	79,796	25,000	54,796
ED-DATA PROCESSING-SUPPLY	10-2660-400	ASSET GENIE, INC	210,417	25,000	185,417
ED-SUPPORT SERVICES-SUPPLY	10-2200-400	ASSET GENIE, INC	315	315	0
ED-SUPPORT SERVICES-PURCHASED SERVICES	10-2200-300	APEX LEARNING	105,240	25,000	80,240
ED-OPER & MAIN-PURCHASED SERVICES	10-2540-300	B L D D ARCHITECTS	38,509	25,000	13,509
ED-FOOD SERVICES-PURCHASED SERVICES	10-2560-300	B L D D ARCHITECTS	9,438	9,438	0
O&M-OPER & MAIN-PURCHASED SERVICES	20-2540-300	B L D D ARCHITECTS	69,341	25,000	44,341
ED-STAFF SERVICES-PURCHASED SERVICES	10-2640-300	COLE COUNSELING SERVICES, LLC	99,517	25,000	74,517

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			52,621,195		52,621,195	
20	Support Services:							
21	Pupil	2100			5,579,592		5,579,592	
22	Instructional Staff	2200			4,096,822		4,096,822	
23	General Admin.	2300			3,171,728		3,171,728	
24	School Admin	2400			7,061,917		7,061,917	
25	Business:							
26	Direction of Business Spt. Srv.	2510		308,915	0	308,915	0	
27	Fiscal Services	2520		824,688	0	824,688	0	
28	Oper. & Maint. Plant Services	2540			12,490,931	12,490,931	0	
29	Pupil Transportation	2550			3,629,825		3,629,825	
30	Food Services	2560			6,337,225		6,337,225	
31	Internal Services	2570		631,829	0	631,829	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			412,993		412,993	
35	Information Services	2630			325,595		325,595	
36	Staff Services	2640		1,103,658	0	1,103,658	0	
37	Data Processing Services	2660		3,434,572	0	3,434,572	0	
38	Other:	2900			196,772		196,772	
39	Community Services	3000			1,966,778		1,966,778	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)				(5,603,323)		(5,603,323)	
41	Total			6,303,662	92,288,050	18,794,593	79,797,119	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	6,303,662	Total Indirect Costs:	18,794,593	
44				Total Direct Costs:	92,288,050	Total Direct Costs:	79,797,119	
45				=	6.83%	=	23.55%	
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2021					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Decatur Public School District NO.					
7	39-055-0610-25					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X	X	TRS/IMRF
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools		X	X	X	Prairie State Insurance Cooperative
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	Macon-Piatt Special Education District
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X	X	Heartland Technical Academy
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						
45						
46						

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: Decatur Public School District NO. 61
 RCDT Number: 39-055-0610-25

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	891,741		4,746	896,487	1,055,560		4,940	1,060,500
2. Special Area Administration Services	2330	598,594		0	598,594	653,199			653,199
3. Other Support Services - School Administration	2490	551,716		0	551,716	375,285			375,285
4. Direction of Business Support Services	2510	284,612	0	11,725	296,337	321,350		12,365	333,715
5. Internal Services	2570	599,933		0	599,933	647,075			647,075
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		2,926,596	0	16,471	2,943,067	3,052,469	0	17,305	3,069,774
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.

Type Below.

1. Page 8, Line 80, Other changes in Fund Balance Decrease in Workers' Comp Reserve	\$ (144,807)
2. Page 11, Line 74, Other Food Service (Education Fund) Undistributed lunch revenue	17
3. Page 12, Line 109, Other Local Fees (Education Fund) Jury duty	202
Macon County Mental Health Board	59,271
Pay-on-line fees	160
Miscellaneous	<u>4,096</u>
	63,729
4. Page 13, Line 170, Other Restricted Revenue from State Sources After school program	122,920
Miscellaneous	<u>7,504</u>
	130,424
5. Page 15, Line 267, Other Restricted Revenues from Federal Sources Cares Act Funding	3,922,424
6. Page 16, Line 43, Columns 100, 200, 300, 400 Other Support Services - Pupils Orientation and graduation	6,548
Crossing Guards	10,317
Security	202,047
Lunch Monitors	<u>287,944</u>
	506,856
7. Page 17, Line 58, Columns 100, 200 Other Support Services - School Admin Deans	551,716
8. Page 17, Line 76, Columns 100, 200, 300, 400 Other Support Services DEA President	184,613

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reducton plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	100,947,461	5,814,332	4,816,072	343,900	111,921,765
9	Direct Expenditures	108,705,069	5,837,568	3,624,926		118,167,563
10	Difference	(7,757,608)	(23,236)	1,191,146	343,900	(6,245,798)
11	Fund Balance - June 30, 2021	10,811,981	1,212,503	3,927,786	5,560,595	21,512,865
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						