

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"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>32-046-2580-04</b>				Name of Auditing Firm: <b>SKDO, P.C.</b>	
County Name: <b>Kankakee</b>				Name of Audit Manager: <b>Carmen Huizenga</b>	
Name of School District/Joint Agreement: <b>St. George CCSD 258</b>				Address: <b>1605 N Convent</b>	
Address: <b>5200 E Center</b>				City: <b>Bourbonnais</b>	State: <b>IL</b>
City: <b>Bourbonnais</b>				Phone Number: <b>815-937-1997</b>	Fax Number: <b>815-935-0360</b>
Email Address: <a href="mailto:jgrill@sq258.com">jgrill@sq258.com</a>				<a href="#">IL License Number (9 digit):</a> <b>065-039956</b>	Expiration Date: <b>11/30/2021</b>
Zip Code: <b>60914</b>				Email Address: <a href="mailto:carmenh@skdocpa.com">carmenh@skdocpa.com</a>	
<p align="center"><b><u>Annual Financial Report</u></b></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center"><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p align="center"><b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>  <a href="#">Single Audit and GATA Information</a></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): <b>Helen Boehrsen</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print): <b>Dr. Gregg Murphy</b>	
Email Address: <a href="mailto:hboehrsen@sq258.com">hboehrsen@sq258.com</a>		Email Address:		Email Address: <a href="mailto:gmurphy@i-kan.org">gmurphy@i-kan.org</a>	
Telephone: <b>815-802-3102</b>	Fax Number:	Telephone:	Fax Number:	Telephone: <b>815-937-2950</b>	Fax Number: <b>815-937-2921</b>
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

Question 8: The District is currently gathering information to determine what amount should be allocated in future years.

**SKDO, P.C.**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

	<b>Tax Year 2020</b>	Equalized Assessed Valuation (EAV):	<input type="text" value="87,925,607"/>					
Rate(s):	<input type="text" value="0.022441"/>	+	<input type="text" value="0.003867"/>	+	<input type="text" value="0.001022"/>	=	<input type="text" value="0.027330"/>	<input type="text" value="0.000010"/>
	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>	<b>Working Cash</b>

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

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="4,412,039"/>	<input type="text" value="3,980,821"/>	<input type="text" value="431,218"/>	<input type="text" value="3,329,487"/>

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

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

<input type="text" value="0"/>	+	<input type="text" value="0"/>	+	<input type="text" value="0"/>	+	<input type="text" value="0"/>	+	<input type="text" value="0"/>
<b>CPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>EBF/GSA Certificates</b>
<b>Other</b>	=	<b>Total</b>						
<input type="text" value="0"/>		<input type="text" value="0"/>						

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

**D. Long-Term Debt**

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	<input type="text" value="6,066,867"/>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	<input type="text" value=""/>
Outstanding:.....	511	<input type="text" value="9,299,400"/>

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

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

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**

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

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

**District Name:** St. George CCSD 258  
**District Code:** 32-046-2580-04  
**County Name:** Kankakee

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
		3,329,487.00	0.755	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	4,412,039.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
		3,980,821.00	0.902	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	4,412,039.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
		3,329,638.00	301.11	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	11,057.84		<b>Value</b>	0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
		0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	2,042,555.81		<b>Value</b>	0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H38)		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>1</b>
		9,299,400.00	(53.28)	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		6,066,866.88		<b>Value</b>	0.10

**Total Profile Score: 3.70 \***

**Estimated 2022 Financial Profile Designation: RECOGNITION**

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

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

ASSETS (Enter Whole Dollars)	Acc. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
Cash (Accounts 111 through 115) <sup>1</sup>		77,295	428	1,247	24,998	4,164	662,409	287	0	168
Investments	120	2,703,830	380,000	1,819	100,000	40,000	1,796,792	42,800	24136	3,000
Taxes Receivable	130									
Interfund Receivables	140									
Intergovernmental Accounts Receivable	150									
Other Receivables	160									
Inventory	170									
Prepaid Items	180									
Other Current Assets (Describe & Itemize)	190									
<b>Total Current Assets</b>		2,781,125	380,428	3,066	124,998	44,164	2,459,201	43,087	24136	3,168
<b>CAPITAL ASSETS (200)</b>										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
<b>Total Capital Assets</b>										
<b>CURRENT LIABILITIES (400)</b>										
Interfund Payables	410									
Intergovernmental Accounts Payable	420									
Other Payables	430									
Contracts Payable	440									
Loans Payable	460									
Salaries & Benefits Payable	470									
Payroll Deductions & Withholdings	480	(457)	608							
Deferred Revenues & Other Current Liabilities	490									
Due to Activity Fund Organizations	493									
<b>Total Current Liabilities</b>		(457)	608	0	0	0	0	0	0	0
<b>LONG-TERM LIABILITIES (500)</b>										
Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
<b>Total Long-Term Liabilities</b>										
Reserved Fund Balance	714						1,185,244			
Unreserved Fund Balance	730	2,781,582	379,820	3,066	124,998	44,164	1,273,957	43,087	24136	3,168
Investment in General Fixed Assets										
<b>Total Liabilities and Fund Balance</b>		2,781,125	380,428	3,066	124,998	44,164	2,459,201	43,087	24136	3,168
<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
Student Activity Fund Cash and Investments	126	15,417								
<b>Total Student Activity Current Assets For Student Activity Funds</b>		15,417								
<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
Total Current Liabilities For Student Activity Funds		0								
Reserved Student Activity Fund Balance For Student Activity Funds	715	15,417								
<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		15,417								
<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
<b>Total Current Assets District with Student Activity Funds</b>		2,796,542	380,428	3,066	124,998	44,164	2,459,201	43,087	24136	3,168
<b>Total Capital Assets District with Student Activity Funds</b>										
<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
<b>Total Current Liabilities District with Student Activity Funds</b>		(457)	608	0	0	0	0	0	0	0
<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
Reserved Fund Balance District with Student Activity Funds	714	15,417	0	0	0	0	1,185,244	0	0	0
Unreserved Fund Balance District with Student Activity Funds	730	2,781,582	379,820	3,066	124,998	44,164	1,273,957	43,087	24136	3,168
Investment in General Fixed Assets District with Student Activity Funds										
<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		2,796,542	380,428	3,066	124,998	44,164	2,459,201	43,087	24136	3,168

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

ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>				
Cash (Accounts 111 through 115) <sup>1</sup>				
Investments	120			
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
<b>Total Current Assets</b>			<b>0</b>	
<b>CAPITAL ASSETS (200)</b>				
Works of Art & Historical Treasures	210			
Land	220		671,408	
Building & Building Improvements	230		8,206,085	
Site Improvements & Infrastructure	240		74,150	
Capitalized Equipment	250		1,571,835	
Construction in Progress	260		6,386,121	
Amount Available in Debt Service Funds	340			3,066
Amount to be Provided for Payment on Long-Term Debt	350			9,296,334
<b>Total Capital Assets</b>			<b>16,909,599</b>	<b>9,299,400</b>
<b>CURRENT LIABILITIES (400)</b>				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493			
<b>Total Current Liabilities</b>			<b>0</b>	
<b>LONG-TERM LIABILITIES (500)</b>				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			9,299,400
<b>Total Long-Term Liabilities</b>				<b>9,299,400</b>
Reserved Fund Balance	714			
Unreserved Fund Balance	730			
Investment in General Fixed Assets			16,909,599	
<b>Total Liabilities and Fund Balance</b>			<b>0</b>	<b>16,909,599</b>
				<b>9,299,400</b>
<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
Student Activity Fund Cash and Investments	126			
<b>Total Student Activity Current Assets For Student Activity Funds</b>				
<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
Total Current Liabilities For Student Activity Funds				
Reserved Student Activity Fund Balance For Student Activity Funds	715			
<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
<b>Total Current Assets District with Student Activity Funds</b>			<b>0</b>	
<b>Total Capital Assets District with Student Activity Funds</b>			<b>16,909,599</b>	<b>9,299,400</b>
<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
<b>Total Current Liabilities District with Student Activity Funds</b>			<b>0</b>	
<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>9,299,400</b>
Reserved Fund Balance District with Student Activity Funds	714	0		
Unreserved Fund Balance District with Student Activity Funds	730	0		
Investment in General Fixed Assets District with Student Activity Funds			16,909,599	
<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>0</b>	<b>16,909,599</b>	<b>9,299,400</b>



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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	2,082,782	294,292	556,548	89,720	108,609	61,637	828	4,141	827
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	1,160,416	200,001	3,000	175,832	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	400,444	7,724	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		3,643,642	502,017	559,548	265,552	108,609	61,637	828	4,141	827
<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	1,652,869								
<b>Total Receipts/Revenues</b>		5,296,511	502,017	559,548	265,552	108,609	61,637	828	4,141	827
<b>DISBURSEMENTS/EXPENDITURES</b>										
<b>Instruction</b>	<b>1000</b>	2,014,885				35,394			0	
<b>Support Services</b>	<b>2000</b>	1,227,043	393,078		270,231	71,673	5,125,776		6,458	0
<b>Community Services</b>	<b>3000</b>	0	0		0	0			0	
<b>Payments to Other Districts &amp; Governmental Units</b>	<b>4000</b>	75,584	0	0	0	0	0		0	0
<b>Debt Service</b>	<b>5000</b>	0	0	542,218	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		3,317,512	393,078	542,218	270,231	107,067	5,125,776		6,458	0
<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	1,652,869	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		4,970,381	393,078	542,218	270,231	107,067	5,125,776		6,458	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		326,130	108,939	17,330	(4,679)	1,542	(5,064,139)	828	(2,317)	827
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund <sup>12</sup>	7110									
Abatement of the Working Cash Fund <sup>12</sup>	7110						267,200			
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210			67,100				265,000		
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990						650,000			
<b>Total Other Sources of Funds</b>		0	0	67,100	0	0	917,200	265,000	0	0
<b>OTHER USES OF FUNDS (8000)</b>										

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$1000)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							267,200		
Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990			83,281			15,000			
<b>Total Other Uses of Funds</b>		0	0	83,281	0	0	15,000	267,200	0	0
<b>Total Other Sources/Uses of Funds</b>		0	0	(16,181)	0	0	902,200	(2,200)	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		326,130	108,939	1,149	(4,679)	1,542	(4,161,939)	(1,372)	(2,317)	827
<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		2,455,452	270,881	1,917	129,677	42,622	6,621,140	44,459	26,453	2,341
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		2,781,582	379,820	3,066	124,998	44,164	2,459,201	43,087	24,136	3,168
<b>Student Activity Fund Balance - July 1, 2020</b>		14,841								
<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
<b>Total Student Activity Direct Receipts/Revenues</b>	1799	3,499								
<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
<b>Total Student Activity Disbursements/Expenditures</b>	1999	2,923								
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		576								
<b>Student Activity Fund Balance - June 30, 2021</b>		15,417								
<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										

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

Description (Enter Whole Dollars)	Acct #	(10)	(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
<b>LOCAL SOURCES</b>	<b>1000</b>	2,086,281	294,292	556,548	89,720	108,609	61,637	828	4,141	827
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	1,160,416	200,001	3,000	175,832	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	400,444	7,724	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		3,647,141	502,017	559,548	265,552	108,609	61,637	828	4,141	827
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,652,869	0	0	0	0	0		0	0
<b>Total Receipts/Revenues</b>		5,300,010	502,017	559,548	265,552	108,609	61,637	828	4,141	827
<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
Instruction	1000	2,017,808				35,394				
Support Services	2000	1,227,043	393,078		270,231	71,673	5,125,776		6,458	0
Community Services	3000	0	0		0	0				
Payments to Other Districts & Governmental Units	4000	75,584	0	0	0	0	0		0	0
Debt Service	5000	0	0	542,218	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		3,320,435	393,078	542,218	270,231	107,067	5,125,776		6,458	0
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,652,869	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		4,973,304	393,078	542,218	270,231	107,067	5,125,776		6,458	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		326,706	108,939	17,330	(4,679)	1,542	(5,064,139)	828	(2,317)	827
<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>Total Other Sources of Funds</b>		0	0	67,100	0	0	917,200	265,000	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>Total Other Uses of Funds</b>		0	0	83,281	0	0	15,000	267,200	0	0
<b>Total Other Sources/Uses of Funds</b>		0	0	(16,181)	0	0	902,200	(2,200)	0	0
<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2021</b>		2,796,999	379,820	3,066	124,998	44,164	2,459,201	43,087	24,136	3,168





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

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
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	1,412								
<b>Total Other Revenue from Local Sources</b>		<b>81,697</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,727</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>2,082,782</b>	<b>294,292</b>	<b>556,548</b>	<b>89,720</b>	<b>108,609</b>	<b>61,637</b>	<b>828</b>	<b>4,141</b>	<b>87</b>
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>2,086,281</b>								
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	1,156,501	200,001	3,000	25,000					
Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		<b>1,156,501</b>	<b>200,001</b>	<b>3,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	3,675								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		<b>3,675</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				







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

Description (Enter Whole Dollars)	Acct #	(10)	(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
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	6,012								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	2,023								
Medicaid Matching Funds - Fee-for-Service Program	4992	2,525								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	79,387	7,724							
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		360,878	7,724	0	0	0	0		0	0
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	400,444	7,724	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		3,643,642	502,017	559,548	265,552	108,609	61,637	828	4,141	827
<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		3,647,141	502,017	559,548	265,552	108,609	61,637	828	4,141	827

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	1,002,450	236,973	4,730	62,036	82,587				1,388,776	1,374,254
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125	30,051	9,519		43					39,613	46,498
Special Education Programs (Functions 1200-1220)	1200	308,379	59,078	2,237	2,235		16,388			388,317	483,365
Special Education Programs Pre-K	1225	23,201	7,151		785					31,137	31,833
Remedial and Supplemental Programs K-12	1250	53,415	15,819		267					69,501	76,048
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400									0	0
Interscholastic Programs	1500	24,108	1,627	3,041	2,483	2,895	1,095			35,249	55,665
Summer School Programs	1600									0	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700									0	0
Bilingual Programs	1800	47,358	11,845		388					59,591	61,922
Truant Alternative & Optional Programs	1900						2,701			2,701	1,500
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912									0	0
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0	0
Gifted Programs - Private Tuition	1920									0	0
Bilingual Programs - Private Tuition	1921									0	0
Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
Student Activity Fund Expenditures	1999						2,923			2,923	21,300
<b>Total Instruction<sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>1,488,962</b>	<b>342,012</b>	<b>10,008</b>	<b>68,237</b>	<b>85,482</b>	<b>20,184</b>	<b>0</b>	<b>0</b>	<b>2,014,885</b>	<b>2,131,085</b>
<b>Total Instruction<sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>1,488,962</b>	<b>342,012</b>	<b>10,008</b>	<b>68,237</b>	<b>85,482</b>	<b>23,107</b>	<b>0</b>	<b>0</b>	<b>2,017,808</b>	<b>2,152,385</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110				181					181	500
Guidance Services	2120	42,175	11,651							53,826	55,307
Health Services	2130			772	16,083					16,855	33,800
Psychological Services	2140	17,490			286					17,776	23,500
Speech Pathology & Audiology Services	2150	78,884	9,262	3,705	2,059	1,090				95,000	84,891
Other Support Services - Pupils (Describe & Itemize)	2190			8,812						8,812	40,000
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>138,549</b>	<b>20,913</b>	<b>13,289</b>	<b>18,609</b>	<b>1,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,450</b>	<b>237,998</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	100	12	8,070	362		895			9,439	12,100
Educational Media Services	2220	65			4,461					4,526	6,118
Assessment & Testing	2230				6,911					6,911	6,500
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>165</b>	<b>12</b>	<b>8,070</b>	<b>11,734</b>	<b>0</b>	<b>895</b>	<b>0</b>	<b>0</b>	<b>20,876</b>	<b>24,718</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310			86,369	100		6,394			92,863	142,900
Executive Administration Services	2320	211,338	35,349	1,489	330		2,904			251,410	254,295
Special Area Administration Services	2330									0	0
Tort Immunity Services	2361, 2365			21,844						21,844	22,500
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>211,338</b>	<b>35,349</b>	<b>109,702</b>	<b>430</b>	<b>0</b>	<b>9,298</b>	<b>0</b>	<b>0</b>	<b>366,117</b>	<b>419,695</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											



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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Other Interest on Short-Term Debt	5150									0	0
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
Debt Services - Interest on Long-Term Debt	5200									0	0
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										25,000
<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		2,207,545	460,565	305,826	172,580	87,371	83,625	0	0	3,317,512	3,557,409
<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		2,207,545	460,565	305,826	172,580	87,371	86,548	0	0	3,320,485	3,578,709
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										326,130	
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										326,706	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510									0	0
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540	133,560	16,956	138,153	84,915	18,360	1,134			393,078	442,039
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
<b>Total Support Services - Business</b>	<b>2500</b>	133,560	16,956	138,153	84,915	18,360	1,134	0	0	393,078	442,039
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>	133,560	16,956	138,153	84,915	18,360	1,134	0	0	393,078	442,039
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										25,000
<b>Total Direct Disbursements/Expenditures</b>		133,560	16,956	138,153	84,915	18,360	1,134	0	0	393,078	467,039
<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										108,939	





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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Direction of Business Support Services	2510									0	0
Fiscal Services	2520		10,782							10,782	10,782
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540		18,509							18,509	19,638
Pupil Transportation Services	2550		9,928							9,928	12,959
Food Services	2560		7,481							7,481	8,289
Internal Services	2570									0	0
<b>Total Support Services - Business</b>	<b>2500</b>		<b>46,700</b>							<b>46,700</b>	<b>51,668</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640		325							325	642
Data Processing Services	2660									0	0
<b>Total Support Services - Central</b>	<b>2600</b>		<b>325</b>							<b>325</b>	<b>642</b>
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>		<b>71,673</b>							<b>71,673</b>	<b>75,823</b>
<b>COMMUNITY SERVICES (MR/SS)</b>											
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES (MR/SS)</b>											
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other (Describe & Itemize)	5150									0	0
<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										<b>0</b>
<b>Total Disbursements/Expenditures</b>			<b>107,067</b>				<b>0</b>			<b>107,067</b>	<b>115,196</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>1,542</b>	
<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition and Construction Services	2530			2,459		5,123,317				5,125,776	5,081,000
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>2,459</b>	<b>0</b>	<b>5,123,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,125,776</b>	<b>5,081,000</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
Payments to Regular Programs (In-State)	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										<b>0</b>
<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>2,459</b>	<b>0</b>	<b>5,123,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,125,776</b>	<b>5,081,000</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(5,064,139)</b>	
<b>70 - WORKING CASH (WC)</b>											





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

Description (Enter Whole Dollars)	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
<b>Support Services - Business</b>	<b>2500</b>										
Direction of Business Support Services	2510									0	0
Fiscal Services	2520									0	0
Operation & Maintenance of Plant Services	2540				685					685	0
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Internal Services	2570									0	0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	685	0	0	0	0	685	0
<b>Support Services - Central</b>	<b>2600</b>										
Direction of Central Support Services	2610									0	0
Planning, Research, Development & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	0
<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	0
<b>Total Support Services</b>	<b>2000</b>	0	0	5,773	685	0	0	0	0	6,458	8,800
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220									0	0
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0	0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
Other Interest or Short-Term Debt	5150									0	0
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
<b>Total Disbursements/Expenditures</b>		0	0	5,773	685	0	0	0	0	6,458	8,800
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(2,317)	
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											



**SCHEDULE OF AD VALOREM TAX RECEIPTS**

Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
			(Column B - C)		(Column E - C)
Educational	1,916,244		1,916,244	1,973,139	1,973,139
Operations & Maintenance	289,286		289,286	340,008	340,008
Debt Services **	556,537		556,537	570,813	570,813
Transportation	89,718		89,718	89,860	89,860
Municipal Retirement	40,841		40,841	42,996	42,996
Capital Improvements	0		0		0
Working Cash	828		828	879	879
Tort Immunity	4,141		4,141	3,517	3,517
Fire Prevention & Safety	827		827	879	879
Leasing Levy	0		0		0
Special Education	0		0		0
Area Vocational Construction	0		0		0
Social Security/Medicare Only	67,766		67,766	69,989	69,989
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>2,966,188</b>	<b>0</b>	<b>2,966,188</b>	<b>3,092,080</b>	<b>3,092,080</b>

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

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



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

<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>						
Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2020</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	4,141				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		<b>4,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	6,458				
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>					<b>0</b>	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		<b>6,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>		<b>(2,317)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserved Cash Balance</b>	714					
<b>Unreserved Cash Balance</b>	730	<b>(2,317)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

If yes, list in the aggregate the following:

Total Claims Payments:	6,458
Total Reserve Remaining:	(2,317)

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

<b>Expenditures:</b>	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	6,458
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 40 tab	0
<b>Total</b>	<b>0</b>
<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>	<b>OK</b>

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  
55 ILCS 5/5-1006.7

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

# CARES, CRRSA, and ARP SCHEDULE - FY 2021

**Please read schedule instructions before completing.**

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

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?  
X **Yes** No

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

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

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

<b>Revenue Section A</b>	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports <b>for expenditures reported in the prior year FY20 AFR.</b>										
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		0	0		0	0	0			0	0

<b>Revenue Section B</b>	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	79,387	7,724								87,111
CARES Act - Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	12,972									12,972
<a href="https://www.isbe.net/layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx</a>											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
<b>Total Revenue Section B</b>		92,359	7,724		0	0	0			0	100,083

### Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

Total Other Federal Revenue (Section A plus Section B)	4998	79,387	7,724		0	0	0			0	87,111
Total Other Federal Revenue from Revenue Tab	4998	79,387	7,724		0	0	0			0	87,111



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

<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>		Total Technology	0	0	0	0	0	0	0			
<b>Expenditure Section C:</b>			-----DISBURSEMENTS-----									
<b>ESSER II EXPENDITURES</b>			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
<b>FUNCTION</b>												
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
INSTRUCTION Total Expenditures	1000											0
SUPPORT SERVICES Total Expenditures	2000											0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
Facilities Acquisition and Construction Services (Total)	2530											0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
FOOD SERVICES (Total)	2560											0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>		Total Technology	0	0	0	0	0	0	0	0		
<b>Expenditure Section D:</b>			-----DISBURSEMENTS-----									
<b>GEER I EXPENDITURES</b>			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
<b>FUNCTION</b>												
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
INSTRUCTION Total Expenditures	1000											0
SUPPORT SERVICES Total Expenditures	2000											0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
Facilities Acquisition and Construction Services (Total)	2530											0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
FOOD SERVICES (Total)	2560											0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>		Total Technology	0	0	0	0	0	0	0	0		
<b>Expenditure Section E:</b>			-----DISBURSEMENTS-----									
<b>Other CARES, CRRSA, ARP Federal Stimulus</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	



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

Fund EXPENDITURES		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
<b>FUNCTION</b>										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0
<b>Expenditure Section F:</b>										
<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----								
<b>FUNCTION</b>		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
INSTRUCTION	1000	0	0	3,982	18,468	38,513	0	0		60,963
SUPPORT SERVICES	2000	2,327	335	0	32,898	3,560	0	0		39,120
<b>TOTAL EXPENDITURES</b>										<b>100,083</b>
<b>Expenditure Section G:</b>										
<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----								
<b>FUNCTION</b>		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			3,982	18,468	38,513		0		60,963

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>	0			0					0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	671,408			671,408						671,408
Depreciable Land	222	0			0	50			0	0	
<b>Buildings</b>	<b>230</b>										
Permanent Buildings	231	7,892,697			7,892,697	50	2,754,244	158,340		2,912,584	4,980,113
Temporary Buildings	232	573,334		259,946	313,388	20	57,317	19,265	23,828	52,754	260,634
Improvements Other than Buildings (Infrastructure)	240	70,850	3,300		74,150	20	30,420	3,330		33,750	40,400
<b>Capitalized Equipment</b>	<b>250</b>										
10 Yr Schedule	251	980,223	138,975		1,119,198	10	875,614	33,771		909,385	209,813
5 Yr Schedule	252	448,152	4,485		452,637	5	401,003	29,564		430,567	22,070
3 Yr Schedule	253				0	3				0	0
<b>Construction in Progress</b>	<b>260</b>	1,303,833	5,082,288		6,386,121	--					6,386,121
<b>Total Capital Assets</b>	<b>200</b>	11,940,497	5,229,048	259,946	16,909,599		4,118,598	244,270	23,828	4,339,040	12,570,559
<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
<b>Allowable Depreciation</b>								244,270			

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

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 3,317,512
O&M	Expenditures 16-24, L155	Total Expenditures	393,078
DS	Expenditures 16-24, L178	Total Expenditures	542,218
TR	Expenditures 16-24, L214	Total Expenditures	270,231
MR/SS	Expenditures 16-24, L299	Total Expenditures	107,067
TORT	Expenditures 16-24, L429	Total Expenditures	6,458
<b>Total Expenditures</b>			<b>\$ 4,636,564</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	39,613
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	31,137
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	0
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	0
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	75,584
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	87,371
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	0
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	18,360
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	184,400
TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	1,522
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	1,067
MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs K-12 - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	0
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services	0
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L325, Col K - (G+I)	1125 Pre-K Programs	0
Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600 Summer School Programs	0
Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
Tort	Expenditures 16-24, L394, Col K - (G+I)	3000 Community Services	0

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

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
Tort	Expenditures 16-24, L421, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L429, Col G	- Capital Outlay	0
Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment	0
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>			<b>\$ 439,054</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>4,197,510</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>			<b>373.80</b>
<b>Estimated OEPP (Line 97 divided by Line 98)</b>			<b>\$ 11,229.29</b>

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

*This schedule is completed for school districts only.*

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600 Total Food Service	2,318
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	7,643
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	31,741
ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks	347
ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	11,595
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts	73,410
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	3,675
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	240
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	150,832
ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	0
ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	39,566
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	124,315
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	41,415
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	975
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	103,441
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901 Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality	6,012
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	2,023
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	2,525
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	87,111
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	138,393
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	6,098
<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>			<b>\$ 833,675</b>
<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>			<b>3,363,835</b>
<b>Total Depreciation Allowance (from page 32, Line 18, Col I)</b>			<b>244,270</b>
<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>			<b>3,608,105</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>			<b>373.80</b>
<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>			<b>9,652.50</b>

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

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

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

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

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

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

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

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

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

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

Fund-Function-Object Chart

Indirect Cost Plan  
(double click to view)

Subaward & Subcontract Guidance

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

Column A, B, C, D below must be completed for each contract. Enter Column B without 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-Support Services-Central	10-2660-300	InHouse CIO	53,519	25,000	28,519
Trans-Pupil Transportation Serv	40-2550-300	Santander Leasing LLC	104,153	25,000	79,153
				0	0
				0	0
				0	0
<b>Total</b>			<b>157,672</b>		<b>107,672</b>

**ESTIMATED INDIRECT COST DATA**

**ESTIMATED INDIRECT COST RATE DATA**

**SECTION I**

**Financial Data To Assist Indirect Cost Rate Determination**

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

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

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	54,864
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	11,019
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

**SECTION II**

**Estimated Indirect Cost Rate for Federal Programs**

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		1,964,797		1,964,797
<b>Support Services:</b>					
Pupil	2100		193,355		193,355
Instructional Staff	2200		20,882		20,882
General Admin.	2300		382,334		382,334
School Admin	2400		298,996		298,996
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	117,678	0	117,678	0
Oper. & Maint. Plant Services	2540		423,473	423,473	0
Pupil Transportation	2550		280,159		280,159
Food Services	2560		73,481		73,481
Internal Services	2570	0	0	0	0
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		11,275		11,275
Staff Services	2640	12,751	0	12,751	0
Data Processing Services	2660	78,986	0	78,986	0
<b>Other:</b>	2900		0		0
<b>Community Services</b>	3000		0		0
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>			(107,672)		(107,672)
<b>Total</b>		209,415	3,541,080	632,888	3,117,607
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	209,415	Total Indirect Costs:	632,888
		Total Direct Costs:	3,541,080	Total Direct Costs:	3,117,607
		<b>= 5.91%</b>		<b>= 20.30%</b>	

**REPORT ON SHARED SERVICES OR OUTSOURCING**

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2021

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

St. George CCSD 258  
32-046-2580-04

<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →				
<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance				
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development	X	X	X	IKAN ROE
Shared Personnel				
Special Education Cooperatives	X	X	X	Kankakee Area Special Education Cooperative
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation				
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation:

  
  
  

Additional space for Column (E) - Name of LEA :



**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: St. George CCSD 258  
 RCDT Number: 32-046-2580-04

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	251,410		0	251,410	263,854		0	263,854
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0			0	0
<b>8. Totals</b>		251,410	0	0	251,410	263,854	0	0	263,854
<b>9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)</b>									5%

**CERTIFICATION**

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

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

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

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

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

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

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

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

Type Below.

1. Long Term Debt - Any Differences - Bonds Refunded \$74,000
2. Long Term Debt - Any Differences - Debt certificates issued not bonds \$650,000
3. FP Info - Debt in excess of limitation: the \$6,930,000 building bonds are exempt from this calculation. The adjusted balance is \$1,984,400, which is below limit. See notes to the FS f
4. #1999 - Other Local Revenues; \$1,412 Miscellaneous
5. #4090 Other Restricted Grants-In-Aid Received Directly from the Federal Government:\$39,566 REAP Grant
6. #2190 Educational Fund: Other Support Services-Pupils: \$8,812 PT Other Prof Services
7. #5400 Debt Services Fund: Debt Service-Other: (6) \$818 Other

for more information.

Reference Pages.

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

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

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

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

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

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

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

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

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	3,643,642	502,017	265,552	828	4,412,039
Direct Expenditures	3,317,512	393,078	270,231		3,980,821
Difference	326,130	108,939	(4,679)	828	<b>431,218</b>
Fund Balance - June 30, 2021	2,781,582	379,820	124,998	43,087	<b>3,329,487</b>

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

# FY 2021 Audit Checklist

RCDT: 32-046-2580-04
School District/Joint Agreement Name: St. George CCSD 258
Auditor Name: Carmen Huizenga
License #: 065-039956 License Expiration Date (below): 11/30/2021
(ISBE Use) Date Received:
(ISBE Use) Revised: Revised Loaded:

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. Cover Page: Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 33-35: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 36: Contracts Paid in Current Year (CV) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	OK
<b>16. Page 38: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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SINGLE AUDIT WORKPAPERS

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

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

[https://www.isbe.net/ layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx](https://www.isbe.net/layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx)

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

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GATA REQUIREMENTS

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

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

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

**What is the Consolidated Year End Financial Report?**

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

**All grantees are required to complete and submit a CYEFR through the grantee portal.**

**How do I complete the CYEFR?**

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

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

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

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

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