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

[X] School District
[ ] Joint Agreement

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

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
017-016-113A-02

County Name:
Cook and DuPage

Name of School District/Joint Agreement:
Lemont Bromberek CUSD 113A

Address:
16100 West 127th Street

City:
Lemont

Email Address:
bgermany@sd113a.org

Zip Code:

Accounting Basis:

[ ] CASH
[X] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:
Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm:
Lauterbach & Amen, LLP

Name of Audit Manager:
Don Shaw

Address:
668 N. River Road

City:	State:	Zip Code:
Naperville	**IL**	**60563**

Phone Number:	Fax Number:
(630) 393-1483	**(630) 393-2516**

IL License Number (9 digit):	Expiration Date:
065-037815	**9/30/2024**

Email Address:
dshaw@lauterbachamen.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified
[ ] Adverse
[ ] Disclaimer
[X] Unqualified

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net
Single Audit and GATA Information

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

[ ] Reviewed by Township Treasurer (Cook County only)
Name of Township: _____

[ ] Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):	
Dr. Anthony McConnell					
Email Address:		Email Address:		Email Address:	
amcconnell@sd113a.org					
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
(630) 257-2286					
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).

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds)	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule	CARES CRRSA ARP	28-31
Statistical Section		
Schedule of Capital Outlay and Depreciation	Cap Outlay Deprec	32
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	33-35
Indirect Cost Rate - Contracts paid in Current Year	Contracts Paid in CY	36
Indirect Cost Rate - Computation	ICR Computation	37
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	38
Administrative Cost Worksheet	AC	39
Itemization Schedule	ITEMIZATION	40
Reference Page	REF	41
Notes, Opinion Letters, etc	Opinion-Notes	42
Deficit Reduction Calculation	Deficit AFR Sum Calc	43
Audit Checklist/Balancing Schedule	AUDITCHECK	Auditcheck
Single Audit and GATA Information	Single Audit and GATA Information	---

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.

3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

     Attachment Manager Link

   - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
      Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
   b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
   c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
      - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
      - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
        Federal Single Audit 2 CFR 200.500

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

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

Page 2

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- [ ] **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [ ] **20.** Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- [X] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991** (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 Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments — Date: 8/31/2021

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	49,841		9,834	100,188		$159,863
Total						$159,863

- 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:

Lauterbach & Amen, LLP

Name of Audit Firm (print)

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

Lauterbach & Amen, LLP

Signature

10/14/2021

mm/dd/yyyy

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

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2020

Equalized Assessed Valuation (EAV): 1,338,500,614

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.013229	+	0.002092	+	0.000934	=	0.016260	0.000000

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
27,681,986	25,580,797	2,101,189	12,894,168

* 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 **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	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.

X	a. 6.9% for elementary and high school districts,	92,356,542
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding:.....	Acct	
	511	1,810,422

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:

Page 4

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: Lemont Bromberek CUSD 113A
District Code: 017-016-113A-02
County Name: Cook and DuPage

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	12,894,168.00	0.466	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	27,681,986.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	25,580,797.00	0.924	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	27,681,986.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	14,627,399.00	205.85	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	71,057.77		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	18,499,416.99		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		1,810,422.00	98.03	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		92,356,542.37		**Value**	0.40

Total Profile Score: **4.00** *

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

Page 5

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		10,796,095	2,302,063	4,957,887	1,529,241	592,945	12,064,568			
5	Investments	120									
6	Taxes Receivable	130	9,229,008	1,426,746	2,719,292	637,264	432,408				
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	192,821	11,099		110,022					
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		20,217,924	3,739,908	7,677,179	2,276,527	1,025,353	12,064,568	0	0	0
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420	19,236			22,288	129,207	132,588			
27	Other Payables	430	187,644			527					
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	1,688,981								
32	Deferred Revenues & Other Current Liabilities	490	9,343,571	1,436,379	2,737,751	641,565	435,325	181,500			
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		11,239,432	1,436,379	2,737,751	664,380	564,532	314,088	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714		2,303,529	4,939,428	1,612,147	460,821	11,750,480			
39	Unreserved Fund Balance	730	8,978,492								
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		20,217,924	3,739,908	7,677,179	2,276,527	1,025,353	12,064,568	0	0	0
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	67,569								
46	**Total Student Activity Current Assets For Student Activity Funds**		67,569								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	67,569								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		67,569								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		20,285,493	3,739,908	7,677,179	2,276,527	1,025,353	12,064,568	0	0	0
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		11,239,432	1,436,379	2,737,751	664,380	564,532	314,088	0	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	67,569	2,303,529	4,939,428	1,612,147	460,821	11,750,480	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	8,978,492	0	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		20,285,493	3,739,908	7,677,179	2,276,527	1,025,353	12,064,568	0	0	0

Print Date: 10/13/2021
{e1fb3878-a129-4606-b3df-f38a12a7d556}

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,507,280	
17	Building & Building Improvements	230		34,649,696	
18	Site Improvements & Infrastructure	240		2,339,043	
19	Capitalized Equipment	250		4,509,763	
20	Construction in Progress	260		85,688	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			1,810,422
23	**Total Capital Assets**			43,091,470	1,810,422
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1,810,422
37	**Total Long-Term Liabilities**				1,810,422
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			43,091,470	
41	**Total Liabilities and Fund Balance**		0	43,091,470	1,810,422
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			43,091,470	1,810,422
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				1,810,422
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			43,091,470	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	43,091,470	1,810,422

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

Page 7

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	**1000**	19,426,080	3,056,709	5,301,083	1,175,887	811,998	320	0	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0				
6	**STATE SOURCES**	**3000**	1,904,618	0	0	429,565	0	0	0	0	0
7	**FEDERAL SOURCES**	**4000**	1,523,075	166,052	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		22,853,773	3,222,761	5,301,083	1,605,452	811,998	320	0	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	9,749,253								
10	**Total Receipts/Revenues**		32,603,026	3,222,761	5,301,083	1,605,452	811,998	320	0	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	**1000**	14,775,290				304,644			0	
13	**Support Services**	**2000**	5,575,332	2,916,406		1,447,557	475,181	406,260		0	0
14	**Community Services**	**3000**	42,529	0		3,978	174			0	
15	**Payments to Other Districts & Governmental Units**	**4000**	819,705	0	0	0	0	0		0	0
16	**Debt Service**	**5000**	0	0	5,110,100	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		21,212,856	2,916,406	5,110,100	1,451,535	779,999	406,260		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	9,749,253	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		30,962,109	2,916,406	5,110,100	1,451,535	779,999	406,260		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		1,640,917	306,355	190,983	153,917	31,999	(405,940)	0	0	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		10,200,000							
28	Transfer of Interest	7140	5,490					10,250,000			
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		5,490	10,200,000	0	0	0	10,250,000	0	0	0
45	**OTHER USES OF FUNDS (8000)**										

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

Page 8

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130	10,200,000								
50	Transfer of Interest	8140		10,250,000	5,490						
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		10,200,000	10,250,000	5,490	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(10,194,510)	(50,000)	(5,490)	0	0	10,250,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(8,553,593)	256,355	185,493	153,917	31,999	9,844,060	0	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2020**		17,532,085	2,047,174	4,753,935	1,458,230	428,822	1,906,420			
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2021**		8,978,492	2,303,529	4,939,428	1,612,147	460,821	11,750,480	0	0	0
84											
85	**Student Activity Fund Balance - July 1, 2020**		130,474								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	**1799**	42,533								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	**1999**	105,438								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(62,905)								
91	**Student Activity Fund Balance - June 30, 2021**		67,569								
92											
93	**RECEIPTS/REVENUES (with Student Activity Funds)**										

Print Date: 10/13/2021
{e1fb3878-a129-4606-b3df-f38a12a7d556}

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

Page 9

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
94	LOCAL SOURCES	1000	19,468,613	3,056,709	5,301,083	1,175,887	811,998	320	0	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,904,618	0	0	429,565	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,523,075	166,052	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		22,896,306	3,222,761	5,301,083	1,605,452	811,998	320	0	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	9,749,253	0	0	0	0	0		0	0
100	Total Receipts/Revenues		32,645,559	3,222,761	5,301,083	1,605,452	811,998	320	0	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	14,880,728				304,644				
103	Support Services	2000	5,575,332	2,916,406		1,447,557	475,181	406,260		0	0
104	Community Services	3000	42,529	0		3,978	174				
105	Payments to Other Districts & Governmental Units	4000	819,705	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	5,110,100	0	0			0	0
107	Total Direct Disbursements/Expenditures		21,318,294	2,916,406	5,110,100	1,451,535	779,999	406,260		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	9,749,253	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		31,067,547	2,916,406	5,110,100	1,451,535	779,999	406,260		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		1,578,012	306,355	190,983	153,917	31,999	(405,940)	0	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		5,490	10,200,000	0	0	0	10,250,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		10,200,000	10,250,000	5,490	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(10,194,510)	(50,000)	(5,490)	0	0	10,250,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		9,046,061	2,303,529	4,939,428	1,612,147	460,821	11,750,480	0	0	0

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

Page 10

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**									
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**								
5	Designated Purposes Levies (1110-1120) [7]		17,529,531	2,672,220	5,295,593	1,168,328	356,372			
6	Leasing Purposes Levy [8]	1130								
7	Special Education Purposes Levy	1140	257,451							
8	FICA/Medicare Only Purposes Levies	1150					455,626			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	**Total Ad Valorem Taxes Levied By District**		17,786,982	2,672,220	5,295,593	1,168,328	811,998	0	0	0
13	**PAYMENTS IN LIEU OF TAXES**	**1200**								
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authorities	1220								
16	Corporate Personal Property Replacement Taxes [9]	1230	457,635							
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	**Total Payments in Lieu of Taxes**		457,635	0	0	0	0	0	0	0
19	**TUITION**	**1300**								
20	Regular - Tuition from Pupils or Parents (In State)	1311	23,372							
21	Regular - Tuition from Other Districts (In State)	1312								
22	Regular - Tuition from Other Sources (In State)	1313								
23	Regular - Tuition from Other Sources (Out of State)	1314								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321								
25	Summer Sch - Tuition from Other Districts (In State)	1322								
26	Summer Sch - Tuition from Other Sources (In State)	1323								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324								
28	CTE - Tuition from Pupils or Parents (In State)	1331								
29	CTE - Tuition from Other Districts (In State)	1332								
30	CTE - Tuition from Other Sources (In State)	1333								
31	CTE - Tuition from Other Sources (Out of State)	1334								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341								
33	Special Ed - Tuition from Other Districts (In State)	1342								
34	Special Ed - Tuition from Other Sources (In State)	1343								
35	Special Ed - Tuition from Other Sources (Out of State)	1344								
36	Adult - Tuition from Pupils or Parents (In State)	1351								
37	Adult - Tuition from Other Districts (In State)	1352								
38	Adult - Tuition from Other Sources (In State)	1353								
39	Adult - Tuition from Other Sources (Out of State)	1354								
40	**Total Tuition**		23,372							
41	**TRANSPORTATION FEES**	**1400**								
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				1,109				
43	Regular - Transp Fees from Other Districts (In State)	1412								
44	Regular - Transp Fees from Other Sources (In State)	1413				6,450				
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415								
46	Regular Transp Fees from Other Sources (Out of State)	1416								
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423								
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424								
51	CTE - Transp Fees from Pupils or Parents (In State)	1431								
52	CTE - Transp Fees from Other Districts (In State)	1432								
53	CTE - Transp Fees from Other Sources (In State)	1433								

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

Page 11

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
54	CTE - Transp Fees from Other Sources (Out of State)	1434								
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441								
56	Special Ed - Transp Fees from Other Districts (In State)	1442								
57	Special Ed - Transp Fees from Other Sources (In State)	1443								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444								
59	Adult - Transp Fees from Pupils or Parents (In State)	1451								
60	Adult - Transp Fees from Other Districts (In State)	1452								
61	Adult - Transp Fees from Other Sources (In State)	1453								
62	Adult - Transp Fees from Other Sources (Out of State)	1454								
63	**Total Transportation Fees**					7,559				
64	**EARNINGS ON INVESTMENTS**	**1500**								
65	Interest on Investments	1510	37,183		5,490			320		
66	Gain or Loss on Sale of Investments	1520								
67	**Total Earnings on Investments**		37,183	0	5,490	0	0	320	0	0
68	**FOOD SERVICE**	**1600**								
69	Sales to Pupils - Lunch	1611	10,354							
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620								
74	Other Food Service (Describe & Itemize)	1690	329							
75	**Total Food Service**		10,683							
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**								
77	Admissions - Athletic	1711	41,003							
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720	6,000							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Student Activity Funds Revenues	1799	42,533							
83	**Total District/School Activity Income (without Student Activity Funds)**		47,003	0						
84	**Total District/School Activity Income (with Student Activity Funds)**		89,536							
85	**TEXTBOOK INCOME**	**1800**								
86	Rentals - Regular Textbooks	1811	439,664							
87	Rentals - Summer School Textbooks	1812								
88	Rentals - Adult/Continuing Education Textbooks	1813								
89	Rentals - Other (Describe & Itemize)	1819	130,506							
90	Sales - Regular Textbooks	1821								
91	Sales - Summer School Textbooks	1822								
92	Sales - Adult/Continuing Education Textbooks	1823								
93	Sales - Other (Describe & Itemize)	1829								
94	Other (Describe & Itemize)	1890								
95	**Total Textbook Income**		570,170							
96	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**								
97	Rentals	1910		142,436						
98	Contributions and Donations from Private Sources	1920	40,718	7,841						
99	Impact Fees from Municipal or County Governments	1930		146,275						
100	Services Provided Other Districts	1940								
101	Refund of Prior Years' Expenditures	1950								
102	Payments of Surplus Moneys from TIF Districts	1960								
103	Drivers' Education Fees	1970								
104	Proceeds from Vendors' Contracts	1980		87,937						
105	School Facility Occupation Tax Proceeds	1983								

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

Page 12

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**
106	Payment from Other Districts	1991								
107	Sale of Vocational Projects	1992								
108	Other Local Fees (Describe & Itemize)	1993	391,838							
109	Other Local Revenues (Describe & Itemize)	1999	60,496							
110	**Total Other Revenue from Local Sources**		493,052	384,489	0	0	0	0	0	0
111	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	19,426,080	3,056,709	5,301,083	1,175,887	811,998	320	0	0
112	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	19,468,613							
113	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**									
114	Flow-through Revenue from State Sources	2100								
115	Flow-through Revenue from Federal Sources	2200								
116	Other Flow-Through (Describe & Itemize)	2300								
117	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0			
118	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**									
119	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**									
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,580,065							
121	Reorganization Incentives (Accounts 3005-3021)	3005								
122	General State Aid - Fast Growth District Grant	3030								
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	1,753							
124	**Total Unrestricted Grants-In-Aid**		1,581,818	0	0	0	0	0		0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**									
126	**SPECIAL EDUCATION**									
127	Special Education - Private Facility Tuition	3100	199,902							
128	Special Education - Funding for Children Requiring Sp Ed Services	3105								
129	Special Education - Personnel	3110								
130	Special Education - Orphanage - Individual	3120	13,672							
131	Special Education - Orphanage - Summer Individual	3130								
132	Special Education - Summer School	3145								
133	Special Education - Other (Describe & Itemize)	3199								
134	**Total Special Education**		213,574	0		0				
135	**CAREER AND TECHNICAL EDUCATION (CTE)**									
136	CTE - Technical Education - Tech Prep	3200								
137	CTE - Secondary Program Improvement (CTEI)	3220								
138	CTE - WECEP	3225								
139	CTE - Agriculture Education	3235								
140	CTE - Instructor Practicum	3240								
141	CTE - Student Organizations	3270								
142	CTE - Other (Describe & Itemize)	3299								
143	**Total Career and Technical Education**		0	0			0			
144	**BILINGUAL EDUCATION**									
145	Bilingual Ed - Downstate - TPI and TBE	3305								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310								
147	**Total Bilingual Ed**		0				0			

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

Page 13

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**
148	State Free Lunch & Breakfast	3360	572							
149	School Breakfast Initiative	3365								
150	Driver Education	3370								
151	Adult Ed (from ICCB)	3410								
152	Adult Ed - Other (Describe & Itemize)	3499								
153	**TRANSPORTATION**									
154	Transportation - Regular and Vocational	3500				39,306				
155	Transportation - Special Education	3510				390,259				
156	Transportation - Other (Describe & Itemize)	3599								
157	**Total Transportation**		0	0		429,565	0			
158	Learning Improvement - Change Grants	3610								
159	Scientific Literacy	3660								
160	Truant Alternative/Optional Education	3695								
161	Early Childhood - Block Grant	3705	105,318							
162	Chicago General Education Block Grant	3766								
163	Chicago Educational Services Block Grant	3767								
164	School Safety & Educational Improvement Block Grant	3775								
165	Technology - Technology for Success	3780								
166	State Charter Schools	3815								
167	Extended Learning Opportunities - Summer Bridges	3825								
168	Infrastructure Improvements - Planning/Construction	3920								
169	School Infrastructure - Maintenance Projects	3925								
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,336							
171	**Total Restricted Grants-In-Aid**		322,800	0	0	429,565	0	0	0	0
172	**Total Receipts from State Sources**	**3000**	1,904,618	0	0	429,565	0	0	0	0
173	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**									
174	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**									
175	Federal Impact Aid	4001								
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
177	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0
178	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**									
179	Head Start	4045								
180	Construction (Impact Aid)	4050								
181	MAGNET	4060								
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
183	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0		
184	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**									
185	**TITLE V**									
186	Title V - Innovation and Flexibility Formula	4100								
187	Title V - District Projects	4105								

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

Page 14

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**
188	Title V - Rural Education Initiative (REI)	4107								
189	Title V - Other (Describe & Itemize)	4199								
190	**Total Title V**		0	0		0	0			
191	**FOOD SERVICE**									
192	Breakfast Start-Up Expansion	4200								
193	National School Lunch Program	4210	129							
194	Special Milk Program	4215								
195	School Breakfast Program	4220								
196	Summer Food Service Program	4225	505,173							
197	Child and Adult Care Food Program	4226								
198	Fresh Fruits & Vegetables	4240								
199	Food Service - Other (Describe & Itemize)	4299								
200	**Total Food Service**		505,302				0			
201	**TITLE I**									
202	Title I - Low Income	4300	325,511							
203	Title I - Low Income - Neglected, Private	4305								
204	Title I - Migrant Education	4340								
205	Title I - Other (Describe & Itemize)	4399	2,000							
206	**Total Title I**		327,511	0		0	0			
207	**TITLE IV**									
208	Title IV - Student Support & Academic Enrichment Grant	4400								
209	Title IV - 21st Century Comm Learning Centers	4421								
210	Title IV - Other (Describe & Itemize)	4499								
211	**Total Title IV**		0	0		0	0			
212	**FEDERAL - SPECIAL EDUCATION**									
213	Fed - Spec Education - Preschool Flow-Through	4600	19,889							
214	Fed - Spec Education - Preschool Discretionary	4605								
215	Fed - Spec Education - IDEA - Flow Through	4620	517,285							
216	Fed - Spec Education - IDEA - Room & Board	4625	11,645							
217	Fed - Spec Education - IDEA - Discretionary	4630								
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
219	**Total Federal - Special Education**		548,819	0		0	0			
220	**CTE - PERKINS**									
221	CTE - Perkins - Title IIIE - Tech Prep	4770								
222	CTE - Other (Describe & Itemize)	4799								
223	**Total CTE - Perkins**		0	0			0			
224	Federal - Adult Education	4810								
225	ARRA - General State Aid - Education Stabilization	4850								
226	ARRA - Title I - Low Income	4851								
227	ARRA - Title I - Neglected, Private	4852								
228	ARRA - Title I - Delinquent, Private	4853								
229	ARRA - Title I - School Improvement (Part A)	4854								
230	ARRA - Title I - School Improvement (Section 1003g)	4855								
231	ARRA - IDEA - Part B - Preschool	4856								
232	ARRA - IDEA - Part B - Flow-Through	4857								
233	ARRA - Title IID - Technology-Formula	4860								
234	ARRA - Title IID - Technology-Competitive	4861								
235	ARRA - McKinney - Vento Homeless Education	4862								
236	ARRA - Child Nutrition Equipment Assistance	4863								
237	Impact Aid Formula Grants	4864								
238	Impact Aid Competitive Grants	4865								
239	Qualified Zone Academy Bond Tax Credits	4866								

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

Page 15

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
240	Qualified School Construction Bond Credits	4867								
241	Build America Bond Tax Credits	4868								
242	Build America Bond Interest Reimbursement	4869								
243	ARRA - General State Aid - Other Govt Services Stabilization	4870								
244	Other ARRA Funds - II	4871								
245	Other ARRA Funds - III	4872								
246	Other ARRA Funds - IV	4873								
247	Other ARRA Funds - V	4874								
248	ARRA - Early Childhood	4875								
249	Other ARRA Funds VII	4876								
250	Other ARRA Funds VIII	4877								
251	Other ARRA Funds IX	4878								
252	Other ARRA Funds X	4879								
253	Other ARRA Funds Ed Job Fund Program	4880								
254	**Total Stimulus Programs**		0	0	0	0	0	0		0
255	Race to the Top Program	4901								
256	Race to the Top - Preschool Expansion Grant	4902								
257	Title III - Immigrant Education Program (IEP)	4905								
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	6,144							
259	McKinney Education for Homeless Children	4920								
260	Title II - Eisenhower Professional Development Formula	4930								
261	Title II - Teacher Quality	4932	65,357							
262	Federal Charter Schools	4960								
263	State Assessment Grants	4981								
264	Grant for State Assessments and Related Activities	4982								
265	Medicaid Matching Funds - Administrative Outreach	4991	9,511							
266	Medicaid Matching Funds - Fee-for-Service Program	4992								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	60,431	166,052						
268	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		1,523,075	166,052	0	0	0	0		0
269	**Total Receipts/Revenues from Federal Sources**	**4000**	1,523,075	166,052	0	0	0	0	0	0
270	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		22,853,773	3,222,761	5,301,083	1,605,452	811,998	320	0	0
271	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		22,896,306	3,222,761	5,301,083	1,605,452	811,998	320	0	0

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

Page 16

	A	B	K
1			(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Fire Prevention & Safety**
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**		
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**	
5	Designated Purposes Levies (1110-1120) [7]		
6	Leasing Purposes Levy [8]	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	**Total Ad Valorem Taxes Levied By District**		0
13	**PAYMENTS IN LIEU OF TAXES**	**1200**	
14	Mobile Home Privilege Tax	1210	
15	Payments from Local Housing Authorities	1220	
16	Corporate Personal Property Replacement Taxes [9]	1230	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	**Total Payments in Lieu of Taxes**		0
19	**TUITION**	**1300**	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	**Total Tuition**		
41	**TRANSPORTATION FEES**	**1400**	
42	Regular -Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	

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

Page 17

	A	B	K
1			(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Fire Prevention & Safety**
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	**Total Transportation Fees**		
64	**EARNINGS ON INVESTMENTS**	**1500**	
65	Interest on Investments	1510	
66	Gain or Loss on Sale of Investments	1520	
67	**Total Earnings on Investments**		0
68	**FOOD SERVICE**	**1600**	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	**Total Food Service**		
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Student Activity Funds Revenues	1799	
83	**Total District/School Activity Income (without Student Activity Funds)**		
84	**Total District/School Activity Income (with Student Activity Funds)**		
85	**TEXTBOOK INCOME**	**1800**	
86	Rentals - Regular Textbooks	1811	
87	Rentals - Summer School Textbooks	1812	
88	Rentals - Adult/Continuing Education Textbooks	1813	
89	Rentals - Other (Describe & Itemize)	1819	
90	Sales - Regular Textbooks	1821	
91	Sales - Summer School Textbooks	1822	
92	Sales - Adult/Continuing Education Textbooks	1823	
93	Sales - Other (Describe & Itemize)	1829	
94	Other (Describe & Itemize)	1890	
95	**Total Textbook Income**		
96	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**	
97	Rentals	1910	
98	Contributions and Donations from Private Sources	1920	
99	Impact Fees from Municipal or County Governments	1930	
100	Services Provided Other Districts	1940	
101	Refund of Prior Years' Expenditures	1950	
102	Payments of Surplus Moneys from TIF Districts	1960	
103	Drivers' Education Fees	1970	
104	Proceeds from Vendors' Contracts	1980	
105	School Facility Occupation Tax Proceeds	1983	

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

Page 18

	A	B	K
1			(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Fire Prevention & Safety**
106	Payment from Other Districts	1991	
107	Sale of Vocational Projects	1992	
108	Other Local Fees (Describe & Itemize)	1993	
109	Other Local Revenues (Describe & Itemize)	1999	
110	**Total Other Revenue from Local Sources**		0
111	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	0
112	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	
113	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**		
114	Flow-through Revenue from State Sources	2100	
115	Flow-through Revenue from Federal Sources	2200	
116	Other Flow-Through (Describe & Itemize)	2300	
117	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	
118	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**		
119	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**		
120	Evidence Based Funding Formula (Section 18-8.15)	3001	
121	Reorganization Incentives (Accounts 3005-3021)	3005	
122	General State Aid - Fast Growth District Grant	3030	
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	
124	**Total Unrestricted Grants-In-Aid**		0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**		
126	**SPECIAL EDUCATION**		
127	Special Education - Private Facility Tuition	3100	
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	
129	Special Education - Personnel	3110	
130	Special Education - Orphanage - Individual	3120	
131	Special Education - Orphanage - Summer Individual	3130	
132	Special Education - Summer School	3145	
133	Special Education - Other (Describe & Itemize)	3199	
134	**Total Special Education**		
135	**CAREER AND TECHNICAL EDUCATION (CTE)**		
136	CTE - Technical Education - Tech Prep	3200	
137	CTE - Secondary Program Improvement (CTEI)	3220	
138	CTE - WECEP	3225	
139	CTE - Agriculture Education	3235	
140	CTE - Instructor Practicum	3240	
141	CTE - Student Organizations	3270	
142	CTE - Other (Describe & Itemize)	3299	
143	**Total Career and Technical Education**		
144	**BILINGUAL EDUCATION**		
145	Bilingual Ed - Downstate - TPI and TBE	3305	
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	
147	**Total Bilingual Ed**		

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

Page 19

	A	B	K
1			(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Fire Prevention & Safety**
148	State Free Lunch & Breakfast	3360	
149	School Breakfast Initiative	3365	
150	Driver Education	3370	
151	Adult Ed (from ICCB)	3410	
152	Adult Ed - Other (Describe & Itemize)	3499	
153	**TRANSPORTATION**		
154	Transportation - Regular and Vocational	3500	
155	Transportation - Special Education	3510	
156	Transportation - Other (Describe & Itemize)	3599	
157	**Total Transportation**		
158	Learning Improvement - Change Grants	3610	
159	Scientific Literacy	3660	
160	Truant Alternative/Optional Education	3695	
161	Early Childhood - Block Grant	3705	
162	Chicago General Education Block Grant	3766	
163	Chicago Educational Services Block Grant	3767	
164	School Safety & Educational Improvement Block Grant	3775	
165	Technology - Technology for Success	3780	
166	State Charter Schools	3815	
167	Extended Learning Opportunities - Summer Bridges	3825	
168	Infrastructure Improvements - Planning/Construction	3920	
169	School Infrastructure - Maintenance Projects	3925	
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	
171	**Total Restricted Grants-In-Aid**		0
172	**Total Receipts from State Sources**	**3000**	0
173	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**		
174	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**		
175	Federal Impact Aid	4001	
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	
177	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0
178	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**		
179	Head Start	4045	
180	Construction (Impact Aid)	4050	
181	MAGNET	4060	
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	
183	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0
184	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**		
185	**TITLE V**		
186	Title V - Innovation and Flexibility Formula	4100	
187	Title V - District Projects	4105	

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

Page 20

	A	B	K
1			(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Fire Prevention & Safety**
188	Title V - Rural Education Initiative (REI)	4107	
189	Title V - Other (Describe & Itemize)	4199	
190	**Total Title V**		
191	**FOOD SERVICE**		
192	Breakfast Start-Up Expansion	4200	
193	National School Lunch Program	4210	
194	Special Milk Program	4215	
195	School Breakfast Program	4220	
196	Summer Food Service Program	4225	
197	Child and Adult Care Food Program	4226	
198	Fresh Fruits & Vegetables	4240	
199	Food Service - Other (Describe & Itemize)	4299	
200	**Total Food Service**		
201	**TITLE I**		
202	Title I - Low Income	4300	
203	Title I - Low Income - Neglected, Private	4305	
204	Title I - Migrant Education	4340	
205	Title I - Other (Describe & Itemize)	4399	
206	**Total Title I**		
207	**TITLE IV**		
208	Title IV - Student Support & Academic Enrichment Grant	4400	
209	Title IV - 21st Century Comm Learning Centers	4421	
210	Title IV - Other (Describe & Itemize)	4499	
211	**Total Title IV**		
212	**FEDERAL - SPECIAL EDUCATION**		
213	Fed - Spec Education - Preschool Flow-Through	4600	
214	Fed - Spec Education - Preschool Discretionary	4605	
215	Fed - Spec Education - IDEA - Flow Through	4620	
216	Fed - Spec Education - IDEA - Room & Board	4625	
217	Fed - Spec Education - IDEA - Discretionary	4630	
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
219	**Total Federal - Special Education**		
220	**CTE - PERKINS**		
221	CTE - Perkins - Title IIIE - Tech Prep	4770	
222	CTE - Other (Describe & Itemize)	4799	
223	**Total CTE - Perkins**		
224	Federal - Adult Education	4810	
225	ARRA - General State Aid - Education Stabilization	4850	
226	ARRA - Title I - Low Income	4851	
227	ARRA - Title I - Neglected, Private	4852	
228	ARRA - Title I - Delinquent, Private	4853	
229	ARRA - Title I - School Improvement (Part A)	4854	
230	ARRA - Title I - School Improvement (Section 1003g)	4855	
231	ARRA - IDEA - Part B - Preschool	4856	
232	ARRA - IDEA - Part B - Flow-Through	4857	
233	ARRA - Title IID - Technology-Formula	4860	
234	ARRA - Title IID - Technology-Competitive	4861	
235	ARRA - McKinney - Vento Homeless Education	4862	
236	ARRA - Child Nutrition Equipment Assistance	4863	
237	Impact Aid Formula Grants	4864	
238	Impact Aid Competitive Grants	4865	
239	Qualified Zone Academy Bond Tax Credits	4866	

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

Page 21

	A	B	K
1			(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Fire Prevention & Safety**
240	Qualified School Construction Bond Credits	4867	
241	Build America Bond Tax Credits	4868	
242	Build America Bond Interest Reimbursement	4869	
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	
244	Other ARRA Funds - II	4871	
245	Other ARRA Funds - III	4872	
246	Other ARRA Funds - IV	4873	
247	Other ARRA Funds - V	4874	
248	ARRA - Early Childhood	4875	
249	Other ARRA Funds VII	4876	
250	Other ARRA Funds VIII	4877	
251	Other ARRA Funds IX	4878	
252	Other ARRA Funds X	4879	
253	Other ARRA Funds Ed Job Fund Program	4880	
254	**Total Stimulus Programs**		0
255	Race to the Top Program	4901	
256	Race to the Top - Preschool Expansion Grant	4902	
257	Title III - Immigrant Education Program (IEP)	4905	
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
259	McKinney Education for Homeless Children	4920	
260	Title II - Eisenhower Professional Development Formula	4930	
261	Title II - Teacher Quality	4932	
262	Federal Charter Schools	4960	
263	State Assessment Grants	4981	
264	Grant for State Assessments and Related Activities	4982	
265	Medicaid Matching Funds - Administrative Outreach	4991	
266	Medicaid Matching Funds - Fee-for-Service Program	4992	
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	
268	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		0
269	**Total Receipts/Revenues from Federal Sources**	**4000**	0
270	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		0
271	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		0

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

Page 16

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	8,365,490	2,917,783	205,558	212,905		25,255		25,466	11,752,457	11,461,018
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,904,988	31,003	7,261	17,809		130			1,961,191	2,078,476
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	242,405	2,223		2,642					247,270	279,632
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	39,431	376		7,804		4,183			51,794	74,197
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	282,153	3,573	50	5,554					291,330	311,123
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						471,248			471,248	515,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						105,438			105,438	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	10,834,467	2,954,958	212,869	246,714	0	500,816	0	25,466	14,775,290	14,719,446
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	10,834,467	2,954,958	212,869	246,714	0	606,254	0	25,466	14,880,728	14,719,446
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	399,358	192,023							591,381	408,929
39	Guidance Services	2120									0	
40	Health Services	2130	143,594		2,579	8,507					154,680	164,854
41	Psychological Services	2140	207,275	2,662		3,061					212,998	210,273
42	Speech Pathology & Audiology Services	2150	278,831	4,516		719					284,066	351,831
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	99,950								99,950	87,643
44	**Total Support Services - Pupils**	**2100**	1,129,008	199,201	2,579	12,287	0	0	0	0	1,343,075	1,223,530
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	342,778	12,684	486,794	162,507	22,130		266,837		1,293,730	1,496,599
47	Educational Media Services	2220	400,126	4,104	2,388	1,538					408,156	338,786
48	Assessment & Testing	2230			33,682	2,100					35,782	35,782
49	**Total Support Services - Instructional Staff**	**2200**	742,904	16,788	522,864	166,145	22,130	0	266,837	0	1,737,668	1,871,167
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310			312,228	2,969		17,334			332,531	336,443
52	Executive Administration Services	2320	305,534	30,281	36,732	5,329		24,992			402,868	408,529
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	**Total Support Services - General Administration**	**2300**	305,534	30,281	348,960	8,298	0	42,326	0	0	735,399	744,972
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											

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

Page 17

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	961,588	82,852	1,292	11,100		12,688			1,069,520	1,065,833
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	**Total Support Services - School Administration**	**2400**	961,588	82,852	1,292	11,100	0	12,688	0	0	1,069,520	1,065,833
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	132,774	15,123	7,482	1,608		1,685			158,672	162,533
62	Fiscal Services	2520	108,742								108,742	108,742
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550		33,565							33,565	33,565
65	Food Services	2560	11,000	6	372,600	1,686					385,292	397,107
66	Internal Services	2570									0	
67	**Total Support Services - Business**	**2500**	252,516	48,694	380,082	3,294	0	1,685	0	0	686,271	701,947
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660			3,152						3,152	3,000
74	**Total Support Services - Central**	**2600**	0	0	3,152	0	0	0	0	0	3,152	3,000
75	Other Support Services (Describe & Itemize)	2900				247					247	250
76	**Total Support Services**	**2000**	3,391,550	377,816	1,258,929	201,371	22,130	56,699	266,837	0	5,575,332	5,610,699
77	**COMMUNITY SERVICES (ED)**	**3000**	11,454	1,372	26,530	3,173					42,529	47,195
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			170,965			648,740			819,705	989,450
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	**Total Payments to Other Govt Units (In-State)**	**4100**			170,965			648,740			819,705	989,450
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	**Total Payments to Other Govt Units**	**4000**			170,965			648,740			819,705	989,450
105	**DEBT SERVICES (ED)**	**5000**										
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

Page 18

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		14,237,471	3,334,146	1,669,293	451,258	22,130	1,206,255	266,837	25,466	21,212,856	21,366,790
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		14,237,471	3,334,146	1,669,293	451,258	22,130	1,311,693	266,837	25,466	21,318,294	21,366,790
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										1,640,917	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										1,578,012	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100			34,466						34,466	34,466
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	801,926	279,671	650,149	634,353	410,117	355	105,369		2,881,940	3,086,590
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	**Total Support Services - Business**	**2500**	801,926	279,671	650,149	634,353	410,117	355	105,369	0	2,881,940	3,086,590
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	**2000**	801,926	279,671	684,615	634,353	410,117	355	105,369	0	2,916,406	3,121,056
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										
155	**Total Direct Disbursements/Expenditures**		801,926	279,671	684,615	634,353	410,117	355	105,369	0	2,916,406	3,121,056
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										306,355	

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

Page 19

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	**Payments for Regular Programs**	**4110**									0	
162	**Payments for Special Education Programs**	**4120**									0	
163	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**									0	
164	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**						0			0	0
165	**DEBT SERVICES (DS)**	**5000**										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						68,271			68,271	
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						1,922,413			1,922,413	
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						3,119,416			3,119,416	
176	**Total Debt Services**	**5000**			0			5,110,100			5,110,100	0
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										
178	**Total Disbursements/ Expenditures**				0			5,110,100			5,110,100	0
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										190,983	
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100			23,483						23,483	23,483
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	496,130	30,253	823,334	74,357					1,424,074	1,452,547
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	**2000**	496,130	30,253	846,817	74,357	0	0	0	0	1,447,557	1,476,030
189	**COMMUNITY SERVICES (TR)**	**3000**			3,978						3,978	10,000
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
200	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
201	**DEBT SERVICES (TR)**	**5000**										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

Page 20

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										
214	**Total Disbursements/ Expenditures**		496,130	30,253	850,795	74,357	0	0	0	0	1,451,535	1,486,030
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										153,917	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		144,438							144,438	131,225
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		138,111							138,111	132,485
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275		15,967							15,967	49,561
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		1,619							1,619	4,160
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800		4,509							4,509	6,715
232	Truants' Alternative & Optional Programs	1900									0	
233	**Total Instruction**	**1000**		304,644							304,644	324,146
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		5,790							5,790	5,885
237	Guidance Services	2120									0	
238	Health Services	2130		28,174							28,174	23,811
239	Psychological Services	2140		3,006							3,006	2,825
240	Speech Pathology & Audiology Services	2150		4,044							4,044	4,044
241	Other Support Services - Pupils (Describe & Itemize)	2190		19,569							19,569	18,495
242	**Total Support Services - Pupils**	**2100**		60,583							60,583	55,060
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		46,384							46,384	44,920
245	Educational Media Services	2220		19,378							19,378	19,020
246	Assessment & Testing	2230									0	
247	**Total Support Services - Instructional Staff**	**2200**		65,762							65,762	63,940
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		15,652							15,652	14,885
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	**2300**		15,652							15,652	14,885
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		56,472							56,472	54,605
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	**Total Support Services - School Administration**	**2400**		56,472							56,472	54,605
259	**SUPPORT SERVICES - BUSINESS**											

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

Page 21

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
260	Direction of Business Support Services	2510		1,931							1,931	1,850
261	Fiscal Services	2520		21,318							21,318	20,050
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		156,247							156,247	133,060
264	Pupil Transportation Services	2550		95,830							95,830	128,929
265	Food Services	2560		1,386							1,386	920
266	Internal Services	2570									0	
267	**Total Support Services - Business**	**2500**		276,712							276,712	284,809
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	51
274	**Total Support Services - Central**	**2600**		0							0	51
275	Other Support Services (Describe & Itemize)	2900									0	
276	**Total Support Services**	**2000**		475,181							475,181	473,350
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		174							174	65
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
292	**Total Disbursements/Expenditures**			779,999				0			779,999	797,561
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										31,999	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530			94,623	766	310,871				406,260	300,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	**2000**	0	0	94,623	766	310,871	0	0	0	406,260	300,000
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	94,623	766	310,871	0	0	0	406,260	300,000
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(405,940)	
311												
312	**70 - WORKING CASH (WC)**											
313												

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

Page 22

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	**Total Instruction**[14]	**1000**	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0	0
366	**Support Services - School Administration**	**2400**										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	

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

Page 23

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0	0
370	**Support Services - Business**	**2500**										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540									0	
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
378	**Support Services - Central**	**2600**										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0
385	**Other Support Services *(Describe & Itemize)***	**2900**									0	
386	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0	0
387	**COMMUNITY SERVICES (TF)**	**3000**									0	
388	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
389	**Payments to Other Dist & Govt Units (In-State)**											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0	
396	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0	
404	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0	
412	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
415	**DEBT SERVICES (TF)**	**5000**										
416	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	
420	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0	0
421	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										
422	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	0
423	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	

Print Date: 10/13/2021
{e1fb3878-a129-4606-b3df-f38a12a7d556}

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

Page 24

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

Page 25

SCHEDULE OF AD VALOREM TAX RECEIPTS

	A	B	C	D	E	F
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) ***	**Taxes Received (from the 2020 Levy)**	**Taxes Received (from 2019 & Prior Levies)**	**Total Estimated Taxes (from the 2020 Levy)**	**Estimated Taxes Due (from the 2020 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	17,529,531	9,065,759	8,463,772	18,158,671	9,092,912
5	Operations & Maintenance	2,672,220	1,423,141	1,249,079	2,849,888	1,426,747
6	Debt Services **	5,295,593	2,713,294	2,582,299	5,432,586	2,719,292
7	Transportation	1,168,328	635,635	532,693	1,272,900	637,265
8	Municipal Retirement	356,372	189,798	166,574	380,090	190,292
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	257,451	135,746	121,705	271,841	136,095
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	455,626	241,499	214,127	483,614	242,115
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	27,735,121	14,404,872	13,330,249	28,849,590	14,444,718

** 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).*

Page 26

SCHEDULE OF SHORT-TERM DEBT

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

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
Series 2001 B Capital Appreciation Bonds	02/15/01	1,068,071	2	36,729	0	0	36,729	0	
Series 2002 Capital Appreciation Bonds	01/06/02	4,329,323	2	3,696,106	0	0	1,885,684	1,810,422	1,810,422
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		5,397,394		3,732,835	0	0	1,922,413	1,810,422	1,810,422

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

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other _____
8. Other _____
9. Other _____

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

Page 27

	A	B	C	D	E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**										
2	**Description** (Enter Whole Dollars)					**Account No**	**Tort Immunity** [a]	**Special Education**	**Area Vocational Construction**	**School Facility Occupation Taxes** [b]	**Driver Education**
3	**Cash Basis Fund Balance as of July 1, 2020**										
4	**RECEIPTS:**										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	257,451			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	**Total Receipts**						0	257,451	0	0	0
13	**DISBURSEMENTS:**										
14	Instruction					10 or 50-1000		257,451			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	0				
17	**DEBT SERVICE**										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	**Total Debt Services**									0	
22	Other Disbursements (Describe & Itemize)					--					
23	**Total Disbursements**						0	257,451	0	0	0
24	**Ending Cash Basis Fund Balance as of June 30, 2021**						0	0	0	0	0
25	**Reserved Cash Balance**					714					
26	**Unreserved Cash Balance**					730	0	0	0	0	0
28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES** [a]										
29											
30	**Yes** [ ] **No** [X] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	0				
32						Total Reserve Remaining:	0				
34	*In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.*										
35	**Expenditures:**										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 40 tab						0				
46	**Total**						0				
47	**C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0**						**OK**				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

Print Date: 10/13/2021
{e1fb3878-a129-4606-b3df-f38a12a7d556}

Page 28

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

CARES, CRRSA, and ARP SCHEDULE - FY 2021

Please read schedule instructions before completing.

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

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

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 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	60,431	166,052								226,483
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
Total Revenue Section A		**60,431**	**166,052**		**0**	**0**	**0**			**0**	**226,483**

Revenue Section B

Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22										0
https://www.isbe.net/_layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx											
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
Total Revenue Section B		**0**	**0**		**0**	**0**	**0**			**0**	**0**

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

Total Other Federal Revenue (Section A plus Section B)	**4998**	**60,431**	**166,052**		**0**	**0**	**0**			**0**	**226,483**

Page 29

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	60,431	166,052		0	0	0			0	226,483
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												
35	**Part 2: CARES, CRRSA, and ARP EXPENDITURES**											
36	**Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.**											
37	**Expenditure Section A:**											
38						DISBURSEMENTS						
39	**ESSER I EXPENDITURES**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
40				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
41	**FUNCTION**											
42	**1. List the total expenditures for the Functions 1000 and 2000 below**											
43	INSTRUCTION Total Expenditures	1000										0
44	SUPPORT SERVICES Total Expenditures	2000										0
45												
46	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
49	FOOD SERVICES (Total)	2560										0
50												
51	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
55	**Expenditure Section B:**											
56						DISBURSEMENTS						
57	**CARES ACT -Nutrition Funding EXPENDITURES**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
58				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
59	**FUNCTION**											
60	**1. List the total expenditures for the Functions 1000 and 2000 below**											
61	INSTRUCTION Total Expenditures	1000										0
62	SUPPORT SERVICES Total Expenditures	2000										0
63												
64	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560										0
68												
69	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

Page 30

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

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

Page 31

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
112	**Fund EXPENDITURES**			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113	**FUNCTION**											
114	**1. List the total expenditures for the Functions 1000 and 2000 below**											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
118	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
123	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127												
128	**Expenditure Section F:**											
129	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			----------DISBURSEMENTS----------								
130				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
131				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
132	**FUNCTION**											
133	INSTRUCTION	1000		0	0	0	0	0	0	0		0
134	SUPPORT SERVICES	2000		0	0	0	0	0	0	0		0
135	**TOTAL EXPENDITURES**											0
136												
137	**Expenditure Section G:**											
138	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			----------DISBURSEMENTS----------								
139				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
140				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
141	**FUNCTION**											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

Page 32

	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2020**	**Add: Additions July 1, 2020 thru June 30, 2021**	**Less: Deletions July 1, 2020 thru June 30, 2021**	**Cost Ending June 30, 2021**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2020**	**Add: Depreciation Allowable July 1, 2020 thru June 30, 2021**	**Less: Depreciation Deletions July 1, 2020 thru June 30, 2021**	**Accumulated Depreciation Ending June 30, 2021**	**Ending Balance Undepreciated June 30, 2021**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	1,507,280			1,507,280						1,507,280
6	Depreciable Land	222	0			0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	33,544,704	1,104,992		34,649,696	**50**	18,729,662	915,234		19,644,896	15,004,800
9	Temporary Buildings	232				0	**20**	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,076,062	262,981		2,339,043	**20**	948,685	98,668		1,047,353	1,291,690
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	4,427,817	93,222	11,276	4,509,763	**10**	3,188,314	184,057	11,276	3,361,095	1,148,668
13	5 Yr Schedule	252	0			0	**5**	0			0	0
14	3 Yr Schedule	253	0			0	**3**	0			0	0
15	**Construction in Progress**	**260**	770,200	85,688	770,200	85,688	**--**					85,688
16	**Total Capital Assets**	**200**	42,326,063	1,546,883	781,476	43,091,470		22,866,661	1,197,959	11,276	24,053,344	19,038,126
17	**Non-Capitalized Equipment**	**700**				372,206	**10**		37,221			
18	**Allowable Depreciation**								1,235,180			

Page 33

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)**					
2	*This schedule is completed for school districts only.*					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
6				**OPERATING EXPENSE PER PUPIL**		
7	**EXPENDITURES:**					
8	ED	Expenditures 16-24, L116		Total Expenditures	$	21,212,856
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,916,406
10	DS	Expenditures 16-24, L178		Total Expenditures		5,110,100
11	TR	Expenditures 16-24, L214		Total Expenditures		1,451,535
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		779,999
13	TORT	Expenditures 16-24, L429		Total Expenditures		0
14					**Total Expenditures**	$ **31,470,896**
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		471,248
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		42,529
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		819,705
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		22,130
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		266,837
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		410,117
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		105,369
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,922,413
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		3,978
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		15,967
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		174
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0

Page 34

	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)**					
2	*This schedule is completed for school districts only.*					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services		0
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**4,080,467**
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		27,390,429
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021**		1,965.90
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**13,932.77**

Page 35

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
			PER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/REVENUES:				
TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$ 1,109
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	6,450
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	10,683
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	47,003
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	439,664
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	130,506
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	142,436
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	391,838
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	213,574
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	572
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	429,565
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	3,336
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	505,302
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	327,511
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	517,285
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	11,645
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)	6,144
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	65,357
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	9,511
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	0
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	226,483
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses	(226,483)
ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	588,101
ED-MR/SS	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	35,436
			Total Deductions for PCTC Computation Line 104 through Line 193	$ **3,883,029**
			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	23,507,400
			Total Depreciation Allowance (from page 32, Line 18, Col I)	1,235,180
			Total Allowance for PCTC Computation (Line 196 plus Line 197)	24,742,580
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	1,965.90
			Total Estimated PCTC (Line 198 divided by Line 199) *	$ **12,585.88**

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

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

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

Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*25,000*	*475,000*
TR-Pupil Transportation Services	40-2550-400	Avalon	64,019	25,000	39,019
ED-Food Service Contract	10-2560-300	Chartwells	376,228	25,000	351,228
OM-Maintenance-phones	20-2540-300	Comcast	38,271	25,000	13,271
ED-Board of Ed Services - Liability	10-2300-300	CLIC	205,710	25,000	180,710
ED-Elementary Benefits	10-1000-300	EBC	2,750,775	25,000	2,725,775
ED- Contracts-Services	10-1000-300	Marlin Business Banking	49,195	25,000	24,195
ED-Elementary-Contracts	10-1000-300	Proven Business Systems	21,509	21,509	0
ED-Board of Ed Services - Legal	10-2300-300	Himes, Petrarca & Fester	64,050	25,000	39,050
ED-Technology-Consulting	10-2200-300	DYOPATH	13,650	13,650	0
ED-Technology-Contracts	10-2200-300	Skyward	50,496	25,000	25,496
ED-Technology-Contracts	10-2200-300	Sentinel	63,044	25,000	38,044
OM-Repair & Maintenance-Contracts	20-2540-300	State Mechanical Services	29,545	25,000	4,545
OM-Repair & Maintenance-Contracts	20-2540-300	Precision Control Systems of Chicago	33,592	25,000	8,592
OM-Repair & Maintenance-Contracts	20-2540-300	Affiliated Customer Service, Inc	27,815	25,000	2,815
OM-Repair & Maintenance-Contracts	20-2540-300	Titan Electric	67,088	25,000	42,088
TR-Pupil Transportation Services-Professional Services	40-2550-300	Sunrise Southwest	342,100	25,000	317,100
OM-Repair & Maintenance-Sanitation Services	20-2540-300	Waste Management	18,294	18,294	0
TR-Pupil Transportation Services-Professional Services	40-2550-300	Santander Leasing	31,476	25,000	6,476
TR-Pupil Transportation Services-Professional Services	40-2550-300	Central States Bus Sales	357,777	25,000	332,777
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			4,604,634		4,151,181

Page 37

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) *Must be less than (P16, Col E-F, L65)*	
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	13,830
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

		Restricted Program		Unrestricted Program	
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		15,079,934		15,079,934
Support Services:					
Pupil	2100		1,461,607		1,461,607
Instructional Staff	2200		1,514,463		1,514,463
General Admin.	2300		751,051		751,051
School Admin	2400		1,125,992		1,125,992
Business:					
Direction of Business Spt. Srv.	2510	160,603	0	160,603	0
Fiscal Services	2520	130,060	0	130,060	0
Oper. & Maint. Plant Services	2540		2,522,701	2,522,701	0
Pupil Transportation	2550		1,553,469		1,553,469
Food Services	2560		386,678		386,678
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	0	0	0	0
Data Processing Services	2660	3,152	0	3,152	0
Other:	2900		247		247
Community Services	3000		46,681		46,681
Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)			(4,151,181)		(4,151,181)
Total		293,815	20,291,642	2,816,516	17,768,941

Restricted Rate		Unrestricted Rate	
Total Indirect Costs:	293,815	Total Indirect Costs:	2,816,516
Total Direct Costs:	20,291,642	Total Direct Costs:	17,768,941
= **1.45%**		= **15.85%**	

	A	B	C	D	E
1					**REPORT ON SHARED SERVICES OR OUTS**
2					School Code, Section 17-1.1 (*Public Act 9*
3					Fiscal Year Ending June 30, 2021
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.*				
6					Lemont Bromberek CUSD 113A
7					017-016-113A-02
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services		X	X	N/A
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development		X	X	N/A
25	Shared Personnel				
26	Special Education Cooperatives		X	X	N/A
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

	F	G	H	I	J	K
1	**OURCING**					
2	*)7-0357*)					
3						
5						
6						
7						
8	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.**					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Lemont High School					
22						
23						
24	ISC #4 Lemont High School					
25						
26	Southwest Cook County Cooperative for Special Ed					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
40						
41						
42						
43						

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: Lemont Bromberek CUSD 113A
RCDT Number: 017-016-113A-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2022 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	402,868		0	402,868	402,871			402,871
2. Special Area Administration Services	2330	0		0	0	0			0
3. Other Support Services - School Administration	2490	0		0	0	0			0
4. Direction of Business Support Services	2510	158,672	0	0	158,672	149,125			149,125
5. Internal Services	2570	0		0	0	0			0
6. Direction of Central Support Services	2610	0		0	0	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		561,540	0	0	561,540	551,996	0	0	551,996
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									-2%

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

Signature of Superintendent | *Date*

Contact Name (for questions) | *Contact Telephone Number*

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the Fall 2021 report or postmarked by January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at https://www.isbe.net/Pages/Waivers.aspx

☐ The district will amend their budget to become in compliance with the limitation.

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

1. Revenues 10-15: Line 108 - Inurance Reimbursement & Wellness Program $391,838
2. Revenues 10-15: Line 109 - Technology Repair Fee $60,496
3. Revenues 10-15: Line 170 - Library Grant $3,336
4. Revenues 10-15: Line 205 - Empower Grant $2,000
5. Expenditures 16-24: Line 175: Accretion $3,119,416
6.
7.
8.
9.
10.
11.

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

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

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

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

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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 reducton 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	22,853,773	3,222,761	1,605,452		27,681,986
Direct Expenditures	21,212,856	2,916,406	1,451,535		25,580,797
Difference	1,640,917	306,355	153,917		**2,101,189**
Fund Balance - June 30, 2021	8,978,492	2,303,529	1,612,147		**12,894,168**

Balanced - no deficit reduction plan is required.

FY 2021 Audit Checklist

RCDT: 017-016-113A-02
School District/Joint Agreement Name: Lemont Bromberek CUSD 113A
Auditor Name: Don Shaw
License #: 065-037815 License Expiration Date (below): 9/30/2024
(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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
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.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	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
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
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
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
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
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
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
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells 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
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreement

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpape 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 wo Template" on our website at www.isbe.net/gata or via direct link:

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

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

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (https://grants.

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 requirements can be found on our website (www.isbe.net/gata) OR by double clicking on the picture below.

What is the Consolidated Year End Financial Report?

The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year th expenditures for each state, federal pass-through grant during the period covered by the organization's finan statements. The report will also list all other programs and activities of the organization by the source of func 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 reportin 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 Au Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Re 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 REQUIREMENT

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 stated, in all material respects, in relation to the financial statements as a whole. **A CYEFR 'In Relation To' op required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling mo $300,000 for the audit period.** The CYEFR is not required to be submitted with the AFR. However, the audit p not be accepted in the GOMB web portal without the CYEFR and accompanying in-relation to opinion. Theref advisable that the grantee complete the AFR and CYEFR at the same time. **Both the CYEFR and the accompar**

advisable that the grantee complete the AFR and SEFA at the same time. **Both the SEFA and the accompa**
Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.

ts

ers are no longer required to be submitted by the
.

rkpapers found in the "Single Audit Workpaper

.illinois.gov/portal)

walkthrough of all the GATA reporting

hat lists the
ıcial
ding as

g and year

dit
equirements

S TRAINING

fairly
inion is
ore than
package will
fore, it is
nying 'In-

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

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS
668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

INDEPENDENT AUDITORS' REPORT ON THE ANNUAL FINANCIAL REPORT

October 14, 2021

Members of the Board of Education
Lemont-Bromberek Combined School District 113A
Lemont, Illinois

We have audited the basic financial statements of Lemont-Bromberek Combined School District 113A (the "District") as of and for the year ended June 30, 2021, and have issued our report thereon, dated October 14, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 14, 2021.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2021 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2021.

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education ad is not intended to be and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP