

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

☒ School District
☐ Joint Agreement

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>		
School District/Joint Agreement Number: 07-016-1240-02		☐ CASH ☒ ACCRUAL	Name of Auditing Firm: Lauterbach & Amen, LLP		
County Name: Cook County			Name of Audit Manager: Matt Beran		
Name of School District/Joint Agreement: Evergreen Park ESD 124			Address: 668 N. River Road		
Address: 2929 W 87th Street			City: Naperville	State: IL	Zip Code: 60563
City: Evergreen Park			Phone Number: (630) 393-1483	Fax Number: (630) 393-2516	
Email Address: egrossi@d124.org		Click on the Link to Submit: Send ISBE a File		IL License Number (9 digit): 065-037815	Expiration Date: 9/30/2024
Zip Code: 60805				Email Address: dshaw@lauterbachamen.com	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: ☐ Qualified ☐ Adverse ☐ Disclaimer		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	
☒ Unqualified					
☐ 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): Dr. Jenna Woodland		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: jwoodland@d124.org		Email Address:		Email Address:	
Telephone: 708-423-0950	Fax Number: 708-423-4292	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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	Tax Sched 25'IA1
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	erm Long-Term Debt 26'IA1
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	Tax Levies-Tort Im 27'IA1
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-31
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	p Outlay Deprec 32'IA1
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	ttracts Paid in CY 36'IA1
Indirect Cost Rate - Computation.....	ICR Computation	R Computation 37'IA1
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	Outsourced Services 38'IA1
Administrative Cost Worksheet	AC	AC 39'IA1
Itemization Schedule	ITEMIZATION	Itemization 40'IA1
Reference Page	REF	REF 41'IA1
Notes, Opinion Letters, etc.	Opinion-Notes	Opinion-Notes 42'IA1
Deficit Reduction Calculation	Deficit AFR Sum Calc	ficitAFRSum Calc 43'IA1
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 \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

[Attachment Manager Link](#)

- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc..... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*

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.

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 <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101] |
| ☐ | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois State Revenue Sharing Act</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [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: <u>1/1/1991</u> (Ex: 00/00/0000) |
| | 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below. |

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other 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)		17,548				\$ 17,548

Direct Receipts/Revenue					
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	32,024	17,548	43	96,271	\$ 145,886
Total					\$ 163,434

- 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:

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

<u>Tax Year 2020</u>		Equalized Assessed Valuation (EAV):		504,155,869					
	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash
Rate(s):	0.034215	+	0.004551	+	0.000000	=	0.038770		0.000414

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
27,325,058	26,683,538	641,520	5,893,866

* 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
0	0	0	0	0
Other	Total			
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.

☒	a. 6.9% for elementary and high school districts,	34,786,755
☐	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	4,000,000

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: Evergreen Park ESD 124
District Code: 07-016-1240-02
County Name: Cook County

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	5,659,442.00	0.207	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	27,325,058.00		Value	1.05
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	26,683,538.00	0.977	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	27,325,058.00		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	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	7,402,885.00	99.87	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	74,120.94		Value	0.30
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	16,614,204.58		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		4,000,000.00	88.50	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		34,786,754.96		Value	0.40
Total Profile Score:					3.55

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.

ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups	
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)													
Cash (Accounts 111 through 115) 1		4,002,596	1,584,532	1,113,227	893,320	184,863	29,836	922,437	100	1,015,851			
Investments	120												
Taxes Receivable	130	9,694,608	1,175,853	677,952	57	431,876		106,896	62	62			
Interfund Receivables	140	234,524											
Intergovernmental Accounts Receivable	150	297,967			96,314								
Other Receivables	160												
Inventory	170												
Prepaid Items	180												
Other Current Assets (Describe & Itemize)	190												
Total Current Assets		14,229,695	2,760,385	1,791,179	989,691	616,739	29,836	1,029,333	162	1,015,913	0		
CAPITAL ASSETS (200)													
Works of Art & Historical Treasures	210												
Land	220											1,104,980	
Building & Building Improvements	230											32,427,657	
Site Improvements & Infrastructure	240												
Capitalized Equipment	250											9,456,078	
Construction in Progress	260												
Amount Available in Debt Service Funds	340												
Amount to be Provided for Payment on Long-Term Debt	350											4,000,000	
Total Capital Assets												42,988,715	4,000,000
CURRENT LIABILITIES (400)													
Interfund Payables	410								234,524				
Intergovernmental Accounts Payable	420	160,529	72,849		120,041	1				22,800			
Other Payables	430												
Contracts Payable	440												
Loans Payable	460												
Salaries & Benefits Payable	470	1,766,833	24			0							
Payroll Deductions & Withholdings	480												
Deferred Revenues & Other Current Liabilities	490	9,712,156	1,175,853	677,952	57	431,876		106,896	62	62			
Due to Activity Fund Organizations	493												
Total Current Liabilities		11,639,518	1,248,726	677,952	120,098	431,877	0	106,896	234,586	22,862	0		
LONG-TERM LIABILITIES (500)													
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												4,000,000
Total Long-Term Liabilities													4,000,000
Reserved Fund Balance	714		1,511,659	1,113,227		184,862	29,836			993,051			
Unreserved Fund Balance	730	2,590,177			869,593			922,437	(234,424)				
Investment in General Fixed Assets											42,988,715		
Total Liabilities and Fund Balance		14,229,695	2,760,385	1,791,179	989,691	616,739	29,836	1,029,333	162	1,015,913	0	42,988,715	4,000,000
ASSETS /LIABILITIES for Student Activity Funds													
CURRENT ASSETS (100) for Student Activity Funds													
Student Activity Fund Cash and Investments	126	22,745											
Total Student Activity Current Assets For Student Activity Funds		22,745											
CURRENT LIABILITIES (400) For Student Activity Funds													
Total Current Liabilities For Student Activity Funds		0											
Reserved Student Activity Fund Balance For Student Activity Funds	715	22,745											
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		22,745											
Total ASSETS /LIABILITIES District with Student Activity Funds													
Total Current Assets District with Student Activity Funds		14,252,440	2,760,385	1,791,179	989,691	616,739	29,836	1,029,333	162	1,015,913	0		
Total Capital Assets District with Student Activity Funds												42,988,715	4,000,000
CURRENT LIABILITIES (400) District with Student Activity Funds													
Total Current Liabilities District with Student Activity Funds		11,639,518	1,248,726	677,952	120,098	431,877	0	106,896	234,586	22,862	0		
LONG-TERM LIABILITIES (500) District with Student Activity Funds													
Total Long-Term Liabilities District with Student Activity Funds													4,000,000
Reserved Fund Balance District with Student Activity Funds	714	22,745	1,511,659	1,113,227		184,862	29,836			993,051			
Unreserved Fund Balance District with Student Activity Funds	730	2,590,177			869,593			922,437	(234,424)				
Investment in General Fixed Assets District with Student Activity Funds											42,988,715		
Total Liabilities and Fund Balance District with Student Activity Funds		14,252,440	2,760,385	1,791,179	989,691	616,739	29,836	1,029,333	162	1,015,913	0	42,988,715	4,000,000

Description	Whole Dollars)	(Enter 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
RECEIPTS/REVENUES											
LOCAL SOURCES		1000	18,577,754	2,202,625	1,278,220	8,192	797,531	479	210,719	(61)	16,644
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0		0	0				
STATE SOURCES		3000	3,406,933	0	0	389,136	0	0	0	0	0
FEDERAL SOURCES		4000	2,529,699	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues			24,514,386	2,202,625	1,278,220	397,328	797,531	479	210,719	(61)	16,644
Receipts/Revenues for "On Behalf" Payments 2		3998	11,749,071								
Total Receipts/Revenues			36,263,457	2,202,625	1,278,220	397,328	797,531	479	210,719	(61)	16,644
DISBURSEMENTS/EXPENDITURES											
Instruction		1000	14,713,811				319,388			0	
Support Services		2000	7,650,762	1,969,278		458,488	489,634	0		269,311	37,791
Community Services		3000	342,795	0		0	34,625			0	
Payments to Other Districts & Governmental Units		4000	1,548,404	0	0	0	0	0		0	0
Debt Service		5000	0	0	1,236,100	0	0			0	0
Total Direct Disbursements/Expenditures			24,255,772	1,969,278	1,236,100	458,488	843,647	0		269,311	37,791
Disbursements/Expenditures for "On Behalf" Payments 2		4180	11,749,071								
Total Disbursements/Expenditures			36,004,843	1,969,278	1,236,100	458,488	843,647	0		269,311	37,791
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3			258,614	233,347	42,120	(61,160)	(46,116)	479	210,719	(269,372)	(21,147)
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
Abolishment of the Working Cash Fund 12		7110									
Abatement of the Working Cash Fund 12		7110									
Transfer of Working Cash Fund Interest		7120									
Transfer Among Funds		7130									
Transfer of Interest		7140									
Transfer from Capital Project Fund to O&M Fund		7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4		7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5		7170									
SALE OF BONDS (7200)											
Principal on Bonds Sold		7210									
Premium on Bonds Sold		7220									
Accrued Interest on Bonds Sold		7230									
Sale or Compensation for Fixed Assets 6		7300									
Transfer to Debt Service to Pay Principal on Capital Leases		7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases		7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds		7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds		7700			0						
Transfer to Capital Projects Fund		7800						0			
ISBE Loan Proceeds		7900									
Other Sources Not Classified Elsewhere		7990									
Total Other Sources of Funds			0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)											
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)											
Abolishment or Abatement of the Working Cash Fund 12		8110							0		
Transfer of Working Cash Fund Interest 12		8120							0		
Transfer Among Funds		8130									
Transfer of Interest		8140									
Transfer from Capital Project Fund to O&M Fund		8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4		8160									

Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		258,614	233,347	42,120	(61,160)	(46,116)	479	210,719	(269,372)	(21,147)
Fund Balances without Student Activity Funds - July 1, 2020		2,331,563	1,278,312	1,071,107	930,753	230,978	29,357	711,718	34,948	1,014,198
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2021		2,590,177	1,511,659	1,113,227	869,593	184,862	29,836	922,437	(234,424)	993,051
Student Activity Fund Balance - July 1, 2020		30,111								
RECEIPTS/REVENUES -Student Activity Funds										
Total Student Activity Direct Receipts/Revenues	1799	15,423								
DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
Total Student Activity Disbursements/Expenditures	1999	22,790								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		(7,367)								
Student Activity Fund Balance - June 30, 2021		22,744								
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	18,593,177	2,202,625	1,278,220	8,192	797,531	479	210,719	(61)	16,644
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	3,406,933	0	0	389,136	0	0	0	0	0
FEDERAL SOURCES	4000	2,529,699	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		24,529,809	2,202,625	1,278,220	397,328	797,531	479	210,719	(61)	16,644
<i>Receipts/Revenues for "On Behalf" Payments 2</i>	3998	11,749,071								
Total Receipts/Revenues		36,278,880	2,202,625	1,278,220	397,328	797,531	479	210,719	(61)	16,644
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	14,736,601				319,388				
Support Services	2000	7,650,762	1,969,278		458,488	489,634	0		269,311	37,791
Community Services	3000	342,795	0		0	34,625				
Payments to Other Districts & Governmental Units	4000	1,548,404	0	0	0	0	0		0	0
Debt Service	5000	0	0	1,236,100	0	0			0	0
Total Direct Disbursements/Expenditures		24,278,562	1,969,278	1,236,100	458,488	843,647	0		269,311	37,791
<i>Disbursements/Expenditures for "On Behalf" Payments 2</i>	4180	11,749,071								

Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Total Disbursements/Expenditures		36,027,633	1,969,278	1,236,100	458,488	843,647	0		269,311	37,791
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		251,247	233,347	42,120	(61,160)	(46,116)	479	210,719	(269,372)	(21,147)
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2021		2,612,921	1,511,659	1,113,227	869,593	184,862	29,836	922,437	(234,424)	993,051

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) 7		17,627,901	2,176,824	1,259,187	102	773,563		197,914	110	110
Leasing Purposes Levy 8	1130									
Special Education Purposes Levy	1140									
FICA/Medicare Only Purposes Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		17,627,901	2,176,824	1,259,187	102	773,563	0	197,914	110	110
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes 9	1230	518,886				19,210				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		518,886	0	0	0	19,210	0	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (In State)	1311									
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		0								
TRANSPORTATION FEES	1400									
Regular -Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	84,055	22,640	19,033	8,090	4,758	479	12,805	(171)	16,534
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		84,055	22,640	19,033	8,090	4,758	479	12,805	(171)	16,534
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	15,410								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613	1,885								
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	193								
Other Food Service (Describe & Itemize)	1690									
Total Food Service		17,488								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711									
Admissions - Other (Describe & Itemize)	1719									
Fees	1720	59,084								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Funds Revenues	1799	15,423								
Total District/School Activity Income (without Student Activity Funds)		59,084	0							
Total District/School Activity Income (with Student Activity Funds)		74,507								
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811									
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbook Income		0								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910									
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	13,680	3,161							
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	127,889								
Other Local Revenues (Describe & Itemize)	1999	128,771								
Total Other Revenue from Local Sources		270,340	3,161	0	0	0	0	0	0	0

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	18,577,754	2,202,625	1,278,220	8,192	797,531	479	210,719	(61)	16,644
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	18,593,177								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	3,110,284								
Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		3,110,284	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	127,291								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	45,609								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		172,900	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360	3,038								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				171					
Transportation - Special Education	3510				388,965					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		389,136	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	119,338								
Chicago General Education Block Grant	3766									

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780	1,373								
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
Total Restricted Grants-In-Aid		296,649	0	0	389,136	0	0	0	0	0
Total Receipts from State Sources	3000	3,406,933	0	0	389,136	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	21,484								
Special Milk Program	4215									
School Breakfast Program	4220	13,562								
Summer Food Service Program	4225	508,179								
Child and Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		543,225				0				
TITLE I										
Title I - Low Income	4300	215,575								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		215,575	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	11,710								
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		11,710	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600	29,580								
Fed - Spec Education - Preschool Discretionary	4605									

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Fed - Spec Education - IDEA - Flow Through	4620	555,774								
Fed - Spec Education - IDEA - Room & Board	4625									
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal - Special Education		585,354	0		0	0				
CTE - PERKINS										
CTE - Perkins - Title IIIIE - Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology-Formula	4860									
ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	25,347								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991									
Medicaid Matching Funds - Fee-for-Service Program	4992									
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,148,488								
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,529,699	0	0	0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	2,529,699	0	0	0	0	0	0	0	0

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		24,514,386	2,202,625	1,278,220	397,328	797,531	479	210,719	(61)	16,644
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		24,529,809	2,202,625	1,278,220	397,328	797,531	479	210,719	(61)	16,644

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	8,618,159	1,770,682	2,047	337,112	10,865	7,338	13,506		10,759,709	9,792,675
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200	1,992,980	504,172		14,128					2,511,280	2,556,384
Special Education Programs Pre-K	1225	221,324	31,446		9					252,779	329,098
Remedial and Supplemental Programs K-12	1250	166,620	23,647	573	47,552					238,392	213,525
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500	10,069	622	498	1,711		1,945	263		15,108	10,717
Summer School Programs	1600	96,030	5,752		1,289					103,071	148,957
Gifted Programs	1650	282,283	63,496				135			345,914	345,861
Driver's Education Programs	1700									0	
Bilingual Programs	1800	411,485	70,471	4,000	1,602					487,558	511,001
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
Student Activity Fund Expenditures	1999						22,790			22,790	
Total Instruction 10 (without Student Activity Funds)	1000	11,798,950	2,470,288	7,118	403,403	10,865	9,418	13,769	0	14,713,811	13,908,218
Total Instruction 10 (with Student Activity Funds)	1000	11,798,950	2,470,288	7,118	403,403	10,865	32,208	13,769	0	14,736,601	13,908,218
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	405,989	57,072		647					463,708	391,299
Guidance Services	2120									0	
Health Services	2130	260,633	36,441	274	4,503		639			302,490	281,706
Psychological Services	2140	215,614	102,440	5,438	2,452					325,944	328,581
Speech Pathology & Audiology Services	2150	443,565	110,361	111,552	626					666,104	646,180
Other Support Services - Pupils (Describe & Itemize)	2190			199,243	226					199,469	200,000
Total Support Services - Pupils	2100	1,325,801	306,314	316,507	8,454	0	639	0	0	1,957,715	1,847,766
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	537,217	129,816	92,672	110,075		2,835			872,615	1,051,216
Educational Media Services	2220	214,278	34,165		793		10			249,246	246,946
Assessment & Testing	2230			41,454						41,454	15,000
Total Support Services - Instructional Staff	2200	751,495	163,981	134,126	110,868	0	2,845	0	0	1,163,315	1,313,162
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	70,704	99,625	159,121	1,460		6,686			337,596	331,654
Executive Administration Services	2320	352,180	24,893	66,202	18,433		5,399	2,525		469,632	475,835
Special Area Administration Services	2330	287,923	71,995	1,434	282			933		362,567	376,669
Tort Immunity Services	2361, 2365			59,156						59,156	75,000
Total Support Services - General Administration	2300	710,807	196,513	285,913	20,175	0	12,085	3,458	0	1,228,951	1,259,158
SUPPORT SERVICES - SCHOOL ADMINISTRATION											

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Office of the Principal Services	2410	1,038,441	230,269	1,480			1,139			1,271,329	1,220,655
Other Support Services - School Admin (Describe & Itemize)	2490									0	
Total Support Services - School Administration	2400	1,038,441	230,269	1,480	0	0	1,139	0	0	1,271,329	1,220,655
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Fiscal Services	2520	308,874	79,917	12,175	31,118		295			432,379	399,125
Operation & Maintenance of Plant Services	2540			67,106						67,106	76,000
Pupil Transportation Services	2550									0	3,202
Food Services	2560	257,776	94,796	7,431	219,611		548			580,162	550,653
Internal Services	2570									0	
Total Support Services - Business	2500	566,650	174,713	86,712	250,729	0	843	0	0	1,079,647	1,028,980
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630	338,623	59,018	7,666	172,983	72,860	894	261,615		913,659	834,262
Staff Services	2640									0	
Data Processing Services	2660			27,961						27,961	39,000
Total Support Services - Central	2600	338,623	59,018	35,627	172,983	72,860	894	261,615	0	941,620	873,262
Other Support Services (Describe & Itemize)	2900			8,185						8,185	225
Total Support Services	2000	4,731,817	1,130,808	868,550	563,209	72,860	18,445	265,073	0	7,650,762	7,543,208
COMMUNITY SERVICES (ED)	3000	203,713	59,037	59,181	20,864					342,795	405,056
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120			177,171			1,371,233			1,548,404	1,403,927
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt Units (In-State)	4100			177,171			1,371,233			1,548,404	1,403,927
Payments for Regular Programs - Tuition	4210										
Payments for Special Education Programs - Tuition	4220										
Payments for Adult/Continuing Education Programs - Tuition	4230										
Payments for CTE Programs - Tuition	4240										
Payments for Community College Programs - Tuition	4270										
Payments for Other Programs - Tuition	4280										
Other Payments to In-State Govt Units	4290										
Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310										
Payments for Special Education Programs - Transfers	4320										
Payments for Adult/Continuing Ed Programs-Transfers	4330										
Payments for CTE Programs - Transfers	4340										
Payments for Community College Program - Transfers	4370										
Payments for Other Programs - Transfers	4380										
Other Payments to In-State Govt Units - Transfers	4390									0	
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400									0	
Total Payments to Other Govt Units	4000			177,171			1,371,233			1,548,404	1,403,927
DEBT SERVICES (ED)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
State Aid Anticipation Certificates	5140										

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Other Interest on Short-Term Debt	5150										
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200										
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)	6000										
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		16,734,480	3,660,133	1,112,020	987,476	83,725	1,399,096	278,842	0	24,255,772	23,260,409
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		16,734,480	3,660,133	1,112,020	987,476	83,725	1,421,886	278,842	0	24,278,562	23,260,409
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										258,614	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										251,247	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540	829,069	192,231	267,837	528,220	34,075	1,148	116,698		1,969,278	2,001,413
Pupil Transportation Services	2550									0	
Food Services	2560									0	
Total Support Services - Business	2500	829,069	192,231	267,837	528,220	34,075	1,148	116,698	0	1,969,278	2,001,413
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	829,069	192,231	267,837	528,220	34,075	1,148	116,698	0	1,969,278	2,001,413
COMMUNITY SERVICES (O&M)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										
Total Direct Disbursements/Expenditures		829,069	192,231	267,837	528,220	34,075	1,148	116,698	0	1,969,278	2,001,413
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										233,347	
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120										
Other Payments to In-State Govt Units (Describe & Itemize)	4190										
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						181,100			181,100	181,000
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300										
DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,055,000			1,055,000	1,055,000
Total Debt Services	5000			0			1,236,100			1,236,100	1,236,000
PROVISION FOR CONTINGENCIES (DS)	6000										
Total Disbursements/ Expenditures				0			1,236,100			1,236,100	1,236,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										42,120	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550			458,488						458,488	582,000
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	458,488	0	0	0	0	0	458,488	582,000
COMMUNITY SERVICES (TR)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300									0	
DEBT SERVICES - OTHER (Describe & Itemize)	5400										
Total Debt Services	5000						0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										
Total Disbursements/ Expenditures		0	0	458,488	0	0	0	0	0	458,488	582,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(61,160)	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		148,276							148,276	176,142
Pre-K Programs	1125										
Special Education Programs (Functions 1200-1220)	1200		115,066							115,066	140,613
Special Education Programs - Pre-K	1225		14,447							14,447	15,187
Remedial and Supplemental Programs - K-12	1250										
Remedial and Supplemental Programs - Pre-K	1275		12,037							12,037	13,225
Adult/Continuing Education Programs	1300										
CTE Programs	1400										
Interscholastic Programs	1500		166							166	190
Summer School Programs	1600		3,244							3,244	1,712
Gifted Programs	1650		3,840							3,840	3,721
Driver's Education Programs	1700										
Bilingual Programs	1800		22,312							22,312	25,711
Truants' Alternative & Optional Programs	1900										
Total Instruction	1000		319,388							319,388	376,501
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		7,657							7,657	5,587
Guidance Services	2120										
Health Services	2130		44,903							44,903	49,397
Psychological Services	2140		3,117							3,117	3,125
Speech Pathology & Audiology Services	2150		5,953							5,953	5,855
Other Support Services - Pupils (Describe & Itemize)	2190										
Total Support Services - Pupils	2100		61,630							61,630	63,964
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		31,050							31,050	31,377
Educational Media Services	2220		25,549							25,549	26,421
Assessment & Testing	2230										
Total Support Services - Instructional Staff	2200		56,599							56,599	57,798
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310		3,051							3,051	3,101
Executive Administration Services	2320		23,488							23,488	20,895
Special Area Administration Services	2330		13,488							13,488	13,662
Claims Paid from Self Insurance Fund	2361										
Risk Management and Claims Services Payments	2365										
Total Support Services - General Administration	2300		40,027							40,027	37,658
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		51,574							51,574	52,130
Other Support Services - School Administration (Describe & Itemize)	2490										
Total Support Services - School Administration	2400		51,574							51,574	52,130
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510										
Fiscal Services	2520		33,880							33,880	34,261

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Facilities Acquisition & Construction Services	2530										
Operation & Maintenance of Plant Services	2540		142,310							142,310	136,140
Pupil Transportation Services	2550										
Food Services	2560		43,178							43,178	39,849
Internal Services	2570										
Total Support Services - Business	2500		219,368							219,368	210,250
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610										
Planning, Research, Development, & Evaluation Services	2620										
Information Services	2630		60,436							60,436	62,272
Staff Services	2640										
Data Processing Services	2660										
Total Support Services - Central	2600		60,436							60,436	62,272
Other Support Services (Describe & Itemize)	2900										
Total Support Services	2000		489,634							489,634	484,072
COMMUNITY SERVICES (MR/SS)	3000		34,625							34,625	10,522
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120										
Payments for CTE Programs	4140										
Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
State Aid Anticipation Certificates	5140										
Other (Describe & Itemize)	5150										
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										
Total Disbursements/Expenditures			843,647				0			843,647	871,095
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(46,116)	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530									0	
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										479	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
INSTRUCTION (TF)	1000										
Regular Programs	1100									0	
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200 - 1220)	1200									0	
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500									0	
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs Private Tuition	1911									0	
Special Education Programs K-12 Private Tuition	1912									0	
Special Education Programs Pre-K Tuition	1913									0	
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
Adult/Continuing Education Programs Private Tuition	1916									0	
CTE Programs Private Tuition	1917									0	
Interscholastic Programs Private Tuition	1918									0	
Summer School Programs Private Tuition	1919									0	
Gifted Programs Private Tuition	1920									0	
Bilingual Programs Private Tuition	1921									0	
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
Total Instruction14	1000	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES (TF)	2000										
Support Services - Pupil	2100										
Attendance & Social Work Services	2110									0	
Guidance Services	2120									0	
Health Services	2130									0	
Psychological Services	2140									0	
Speech Pathology & Audiology Services	2150									0	
Other Support Services - Pupils (Describe & Itemize)	2190									0	
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
Support Services - Instructional Staff	2200										
Improvement of Instruction Services	2210									0	
Educational Media Services	2220									0	
Assessment & Testing	2230									0	
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
Board of Education Services	2310									0	
Executive Administration Services	2320									0	
Special Area Administration Services	2330									0	
Claims Paid from Self Insurance Fund	2361									0	
Risk Management and Claims Services Payments	2365			269,311						269,311	
Total Support Services - General Administration	2300	0	0	269,311	0	0	0	0	0	269,311	0
Support Services - School Administration	2400										
Office of the Principal Services	2410									0	
Other Support Services - School Administration (Describe & Itemize)	2490									0	
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
Support Services - Business	2500										

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Direction of Business Support Services	2510									0	
Fiscal Services	2520									0	
Operation & Maintenance of Plant Services	2540									0	
Pupil Transportation Services	2550									0	
Food Services	2560									0	
Internal Services	2570									0	
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
Support Services - Central	2600										
Direction of Central Support Services	2610									0	
Planning, Research, Development & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660									0	
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	269,311	0	0	0	0	0	269,311	0
COMMUNITY SERVICES (TF)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
Payments to Other Dist & Govt Units (In-State)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0	
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (TF)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
Other Interest or Short-Term Debt	5150										
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										
Total Disbursements/Expenditures		0	0	269,311	0	0	0	0	0	269,311	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(269,372)	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
SUPPORT SERVICES (FP&S)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530					37,791				37,791	
Operation & Maintenance of Plant Services	2540									0	
Total Support Services - Business	2500	0	0	0	0	37,791	0	0	0	37,791	0
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	37,791	0	0	0	37,791	0
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
Payments to Regular Programs	4110										
Payments to Special Education Programs	4120										
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
Total Payments to Other Govt Units	4000						0			0	0
DEBT SERVICES (FP&S)	5000										
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0	
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										
Total Disbursements/Expenditures		0	0	0	0	37,791	0	0	0	37,791	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,147)	

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
			(Column B - C)		(Column E - C)
Educational	17,627,901	8,410,430	9,217,471	17,249,871	8,839,441
Operations & Maintenance	2,176,824	1,118,785	1,058,039	2,294,638	1,175,853
Debt Services **	1,259,187	645,048	614,139	1,323,000	677,952
Transportation	102	55	47	112	57
Municipal Retirement	773,563	293,512	480,051	601,995	308,483
Capital Improvements			0		0
Working Cash	197,914	101,707	96,207	208,603	106,896
Tort Immunity	110	59	51	121	62
Fire Prevention & Safety	110	59	51	121	62
Leasing Levy	0		0		0
Special Education	0	813,661	(813,661)	1,668,828	855,167
Area Vocational Construction	0		0		0
Social Security/Medicare Only		117,405	(117,405)	240,798	123,393
Summer School			0		0
Other (Describe & Itemize)	0		0		0
Totals	22,035,711	11,500,721	10,534,990	23,588,087	12,087,366

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

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

SCHEDULE OF SHORT-TERM DEBT						
Description (Enter Whole Dollars)	Outstanding July 1, 2020	Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding June 30, 2021	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 July 1, 2020	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
2014 GO Bonds	02/20/14	7,050,000	1	5,055,000		0	0	1,055,000	4,000,000	4,000,000
									0	
									0	
									0	
									0	
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									0	
									0	
		7,050,000		5,055,000		0	0	1,055,000	4,000,000	4,000,000

- 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 REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
Cash Basis Fund Balance as of July 1, 2020						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	110				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	(171)				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		(61)	0	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	269,311				
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		269,311	0	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2021		(269,372)	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	(269,372)	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES a

Yes ☒ No ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	
If yes, list in the aggregate the following:	
Total Claims Payments:	269,311
Total Reserve Remaining:	(269,372)
In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.	
Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	269,311
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 40 tab	0
Total	0
C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK

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

CARES, CRRSA, and ARP SCHEDULE - FY 2021

SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:

Please read schedule instructions before completing.

<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	214,400									214,400
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		214,400	0		0	0	0			0	214,400

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?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	934,088									934,088
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		934,088	0		0	0	0			0	934,088

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

Total Other Federal Revenue (Section A plus Section B)	4998	1,148,488	0		0	0	0		0	1,148,488
Total Other Federal Revenue from Revenue Tab	4998	1,148,488								1,148,488
Difference (must equal 0)		0	0		0	0	0		0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:										
ESSER I EXPENDITURES										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	846,020							88,068	934,088
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0		0	
Expenditure Section B:										
CARES ACT -Nutrition Funding EXPENDITURES										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	2,500					61,300		63,800	
SUPPORT SERVICES Total Expenditures	2000	42,300							42,300	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									35,800
FOOD SERVICES (Total)	2560	72,500							72,500	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0		0	
Expenditure Section C:										
ESSER II EXPENDITURES										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0

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

Expenditure Section F:										
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION										
INSTRUCTION	1000	846,020	88,068	0	2,500	61,300	0	0	997,888	
SUPPORT SERVICES	2000	0	0	0	42,300	0	0	42,300		
TOTAL EXPENDITURES									1,040,188	
Expenditure Section G:										
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)		Total Technology	0	0	0		0		0	

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
Works of Art & Historical Treasures	210				0	50				0	0
Land	220										
Non-Depreciable Land	221	1,104,980			1,104,980						1,104,980
Depreciable Land	222				0					0	0
Buildings	230					50					
Permanent Buildings	231	32,386,487	41,170		32,427,657		21,393,812	1,600,849		22,994,661	9,432,996
Temporary Buildings	232				0					0	0
Improvements Other than Buildings (Infrastructure)	240				0					0	0
Capitalized Equipment	250					10					
10 Yr Schedule	251	9,364,458	91,620		9,456,078		7,207,365	267,676		7,475,041	1,981,037
5 Yr Schedule	252				0					0	0
3 Yr Schedule	253				0					0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	42,855,925	132,790	0	42,988,715	10	28,601,177	1,868,525	0	30,469,702	12,519,013
Non-Capitalized Equipment	700				395,540			39,554			
Allowable Depreciation								1,908,079			

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

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 24,255,772
O&M	Expenditures 16-24, L155	Total Expenditures	1,969,278
DS	Expenditures 16-24, L178	Total Expenditures	1,236,100
TR	Expenditures 16-24, L214	Total Expenditures	458,488
MR/SS	Expenditures 16-24, L299	Total Expenditures	843,647
TORT	Expenditures 16-24, L429	Total Expenditures	269,311
Total Expenditures			\$ 29,032,596
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	252,779
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	103,071
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	342,795
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	1,548,404
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	83,725

ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment	278,842
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay	34,075
O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment	116,698
DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	1,055,000
TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	0
TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	14,447
MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	12,037
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	3,244
MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services	34,625
MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs	0
Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs	0
Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition	0
Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services	0
Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay	0
Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment	0
			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 3,879,742
			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	25,152,854
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	1,626.40
			Estimated OEPP (Line 97 divided by Line 98)	\$ 15,465.36

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)	\$
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	

TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
ED	Revenues 10-15, L75, Col C	1600	Total Food Service	17,488
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	59,084
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	0
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)	127,889
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	172,900
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	3,038
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	389,136
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
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	1,373
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	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	0
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	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	543,225
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	215,575
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	11,710
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	555,774
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901	Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	25,347
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	0
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)	1,148,488
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses	(214,400)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	878,415
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	41,264
Total Deductions for PCTC Computation Line 104 through Line 193				\$ 3,976,306
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)				21,176,548
Total Depreciation Allowance (from page 32, Line 18, Col I)				1,908,079
Total Allowance for PCTC Computation (Line 196 plus Line 197)				23,084,627
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				1,626.40
Total Estimated PCTC (Line 198 divided by Line 199) * \$				14,193.70

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

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

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

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

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

Fund-Function-Object Chart

Indirect Cost Plan
(double click to view)

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
ED - Pupil - Purchased Services	10-2100-300	Achieving Milestones Occupational	114,030	25,000	89,030
Transportation - Pupil Transportation - Purchased Services	40-2550-300	AERO Special Education Cooperative	1,113,982	25,000	1,088,982
O&M - Operations and Maintenance - Plant Services - Purchased Services	20-2540-300	AT&T	108,563	25,000	83,563
ED - Community Services Purchased Services	10-3000-300	Better Speech Therapeutic	42,892	25,000	17,892
ED - Instruction - Supplies and Materials	10-1000-400	CLASSMATE.	28,917	25,000	3,917
Tort - General Admin - Purchased Services	80-2300-300	CLIC/ISDLAF Collective Liability Insurance	268,905	25,000	243,905
O&M - Operations and Maintenance Plant Services - Supplies & Materials	20-2540-400	Constellation Newenergy Gas	78,461	25,000	53,461
ED - Food Services - Supplies and Materials	10-2560-400	Fox River Foods	145,624	25,000	120,624
ED - General Admin - Purchased Services	10-2300-300	Franczek	41,652	25,000	16,652
ED - Instruction - Supplies and Materials	10-1000-400	Great Minds	25,690	25,000	690
ED - Instruction - Supplies and Materials	10-1000-400	Houghton Mifflin Harcourt	36,194	25,000	11,194
O&M - Operations and Maintenance Plant Services - Supplies & Materials	20-2540-400	Keyser	40,481	25,000	15,481
ED - Pupil - Purchased Services	10-2100-300	Linguistic Horizons	98,210	25,000	73,210

[illegible]

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

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

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

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	17,488
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		15,008,565		15,008,565
Support Services:					
Pupil	2100		2,019,345		2,019,345
Instructional Staff	2200		1,219,914		1,219,914
General Admin.	2300		1,534,831		1,534,831
School Admin	2400		1,322,903		1,322,903
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	466,259		466,259	
Oper. & Maint. Plant Services	2540		2,027,921	2,027,921	
Pupil Transportation	2550		458,488		458,488
Food Services	2560		605,852		605,852
Internal Services	2570	0		0	
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		639,620		639,620
Staff Services	2640	0		0	
Data Processing Services	2660	27,961		27,961	
Other:	2900		8,185		8,185
Community Services	3000		377,420		377,420

Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)			(2,653,304)		(2,653,304)
Total		494,220	22,569,740	2,522,141	20,541,819
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	494,220	Total Indirect Costs:	2,522,141
		Total Direct Costs:	22,569,740	Total Direct Costs:	20,541,819
		= 2.19%		= 12.28%	

REPORT ON SHARED SERVICES OR OUTSOURCING

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

Fiscal Year Ending June 30, 2021

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

Evergreen Park ESD 124

07-016-1240-02

	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Check box if this schedule is not applicable..... Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡				
Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services	X	X	N / A	Fox River Foods and Clover Leaf Farms
Grant Writing				
Grounds Maintenance Services				
Insurance				
Investment Pools				
Legal Services	X	X	N / A	Franczek, Hauser, Izzo LLC, Robbins Schwartz, and Engler Callaway
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X	N / A	AREO Special Education Cooperative, Alternative Academic Achievement, Elim Christian
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation	X	X	N / A	Rich Lee Vans CR
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

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

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

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

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

School District Name: Evergreen Park ESD 124
RCDT Number: 7-016-1240-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	469,632		0	469,632	354,964		0	354,964
2. Special Area Administration Services	2330	362,567		0	362,567	354,291		0	354,291
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0		0	0
8. Totals		832,199	0	0	832,199	709,255	0	0	709,255
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									-15%

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. Other Local Fees (Describe & Itemize) - 1993 Misc Income
2. Other Local Revenues (Describe & Itemize) - 1999 Misc Income
3. Other Support Services - Pupils (Describe & Itemize) - 2190 Misc Expense
4. Other Support Services (Describe & Itemize) - 2900 Misc Expense

Evergreen Park ESD 124
7-016-1240-02

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)

ISBE AFR
OPINION.pdf

ANNUAL
FINANCIAL
REPORT

PEER REVIEW
OPINION

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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

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

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

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

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only

(All AFR

pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	24,514,386	2,202,625	397,328	210,719	27,325,058
Direct Expenditures	24,255,772	1,969,278	458,488		26,683,538
Difference	258,614	233,347	(61,160)	210,719	641,520
Fund Balance - June 30, 2021	2,590,177	1,511,659	869,593	922,437	5,893,866

Balanced - no deficit reduction plan is required.

FY 2021 Audit Checklist

RCDT: 7016124002
School District/Joint Agreement Name: Evergreen Park ESD 124
Auditor Name: Matt Beran
License #: 065-037815 License Expiration Date (below): 9/30/2024
(ISBE Use) Date Received: 12/13/21
(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.	mh
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.	need
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	mh
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 Agreements

SINGLE AUDIT WORKPAPERS

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

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

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

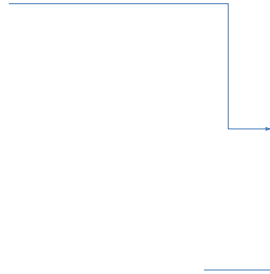
The Single Audit Workpapers are required to be included with the audit package submitted to the Federal Audit Clearinghouse.

GATA REQUIREMENTS

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

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

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



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

