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

ROE'210CT26 14#36 Joint Agreement School District

School District/Joint Agreement Information

Glenbard Township High School District No. 87 Name of School District/Joint Agreement: School District/Joint Agreement Number 596 Crescent Boulevard 19-022-0870-17 Glen Ellyn Email Address: DuPage 60137 Zip Code:

Annual Financial Report Type of Auditor's Report Issued: Qualified

X Unqualified Disclaimer Adverse

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Dr. David Larson

David Larson@glenbard.org

(630) 469-9100

Signature & Date:

Fax Number (630) 469-1832

Signature & Date:

10/25/2/ ode 100, Substile A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JA50-60 (05/21-vezeron2) * This form is based on 23 Illinois Admit

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

Accounting Basis:

Certified Public Accountant Information

ACCRUAL CASH

Submit electronic AFR directly to ISBE Filing Status:

Click on the Link to Submit: Send ISBE a File

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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

(630) 990-0039 12/31/2021 Expiration Date: IL License Number (9 digit):

60523

Fax Number

Zip Code:

1301 West 22nd Street, Suite 400

Nick Cavaliere, CPA CFE

Address:

Baker Tilly US, LLP Name of Audit Manager Name of Auditing Firm:

065-040118

(630) 990-3131

Phone Number

Oak Brook

Email Address:

.cavaliere@bakertilly.com

Reviewed by Regional Superintendent/Cook ISC

Reviewed by Township Treasurer (Cook County only)

Township Treasurer Name (type or print)

Email Address: Telephone:

Name of Township:

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Fax Number:

Signature & Date:

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 This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. supporting authorization/documentation, as necessary, to use the applicable account code (cell)



Independent Auditors' Report on Supplementary Information

To the Board of Education of Glenbard Township High School District No. 87

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Glenbard Township High School District No. 87 (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 22, 2021 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA21), as of and for the year ended June 30, 2021, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 22 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2021.

This report is intended solely for the information and use of the Board of Education, management of Glenbard Township High School District No.87, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Oak Brook, Illinois September 22, 2021

Baker Tilly US, LLP

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Glenbard Township High School District No. 87 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the cash basis of accounting. Accordingly, cash receipts are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Guidelines prescribed by the Illinois State Board of Education consider payments by the State of Illinois to the Teachers' Retirement System ("TRS") on behalf of the District's employees who are members of TRS ("on-behalf payments") to be cash transactions of the District. Assets and deferred outflows of resources of a fund are only recorded when a right to receive cash exists that arises from a previous cash transaction. Liabilities and deferred inflows of resources of a fund, similarly, result from previous cash transactions.

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

Proceeds from sales of bonds are included as "other financing sources" in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant.

Major Governmental Funds

<u>Educational Fund</u> - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

<u>Special Revenue Funds</u> - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

<u>Debt Service Fund</u> - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service and transfers from other funds to pay long-term financing arrangements.

<u>Capital Project Fund</u> - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at cost.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2020 levy resolution was approved during the November 30, 2020 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2020 and 2019 tax levies were 1.4% and 2.3%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

Long-Term Debt - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebtedness.

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the cash basis, which is consistent with cash basis of accounting prescribed by the program accounting manual for Illinois school districts.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

 The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

- 2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- 3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
- 4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
- 5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
- 6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

Excess of Expenditures over Budget

For the year ended June 30, 2021, expenditures exceeded budget in the Operations and Maintenance Fund, Municipal Retirement/Social Security Fund and Debt Service Fund by \$695,411, \$130,536, and \$43,402, respectively. These excesses were funded by available financial resources.

NOTE 3 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

	Ca	rrying Value		Statement Balances	Associated Risks
Deposits ISDLAF+	\$	41,132,133 48,890,856	\$	41,195,419 52,464,759	Custodial credit risk Credit risk Credit risk, custodial credit risk, concentration of credit risk, interest
Negotiable certificates of deposit		1,486,430		1,486,430	·
Total	\$	91,509,419	<u>\$</u>	95,146,608	
Reconciliation to financial statements					
Per statement of net position Cash and investments Student activity cash	\$	90,249,914 1,259,505			
Total	\$	91,509,419			

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

At year end, the District had the following investments that were subject to interest rate risk:

	Investment Maturity (In Years)				
	Fair Value	Less than one	1-5	5-10	More than 10
Negotiable Certificates of Deposit	\$ 1,486,430	\$ 1.486.430 \$	_	\$ -	\$ <u>-</u>
Total	\$ 1,486,430		-	\$ -	_ \$

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). Under Illinois law, the District is restricted to investing funds in specific types of investment instruments. The following generally represents the types of instruments allowable by State laws:

- > Securities issued or guaranteed by the United States
- > Deposit accounts of banks and Savings and Loan Associations insured up to \$250,000 by the Federal Deposit Insurance Corporation
- > Short-term obligations (less than 180 days) of U.S. corporations with assets over \$500,000,000 rated in the three highest classifications by at least two rating agencies. Insured accounts of an Illinois credit union chartered under United States or Illinois law.
- > Money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations.
- > The Illinois Funds or Illinois School District Liquid Asset Fund Plus.
- > Repurchase agreements which meet instrument transaction requirements of Illinois law.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAm and are valued at share price, which is the price for which the investment could be sold.

Ratings were not available for the Negotiable Certificates of Deposit.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District places no limit on the amount the District may invest in any one issuer.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2021, the bank balance of the District's deposit with financial institutions was fully collateralized.

Custodial Credit Risk - Investments. With respect to investments, custodial credit risk is the risk that, in the even of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

NOTE 4 - INTERFUND TRANSFERS

During the year, the Board transferred \$2,409,439 in fund balance to the Debt Service Fund from the Operations and Maintenance Fund. This transfer was required to fund debt service principal and interest payments on the District's outstanding debt certificates and alternate revenue bonds. The amounts are paid from the Debt Service Fund as required per the Illinois Program Accounting Manual.

The Board also transferred \$3,000,000 in fund balance to the Capital Projects Fund from the General Fund (Educational Accounts) for future capital projects.

NOTE 5 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds Alternate revenue bonds Unamortized premium	\$ 46,620,000 \$ 8,910,000 2,847,270	- - -	\$ 2,245,000 2,140,000 269,342	\$ 44,375,000 6,770,000 2,577,928	\$ 2,310,000 2,195,000
Total bonds payable Direct placement debt	58,377,270	- 2 280 000	4,654,342	53,722,928	4,505,000
certificates Total long-term liabilities - governmental activities	\$ 58,377,270	2,280,000 \$ 2,280,000	\$ 4,654,342	<u>2,280,000</u> \$ 56,002,928	\$ 4,725,000

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2012 Refunding Bonds dated April 26, 2012 are due			
in annual installments through October 1, 2024	0.50% - 3.50%	\$ 17,260,000 \$	2,130,000
Series 2015A GO Bond dated July 2, 2015 are due in annual installments through January 1, 2035	3.40% - 4.00%	9,705,000	9,705,000
Series 2015B GO Refunding Bonds dated July 17, 2015			. ,
are due in annual installments through January 1, 2026 Series 2016 GO Bond dated March 29, 2016 are due in	4.00%	1,090,000	1,090,000
annual installments through January 1, 2036 Series 2019 GO Bond dated December 2, 2019 are due in	3.125% - 5.00%	25,290,000	24,650,000
annual installments through October 1, 2024	3.00% - 4.00%	6,800,000	6,800,000
Total		\$ 60,145,000 \$	44,375,000

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	Principal	Interest	Total
2022	\$ 2,310,00	00 \$ 1,752,694	\$ 4,062,694
2023	2,375,00	00 1,681,381	4,056,381
2024	2,460,00	00 1,593,656	4,053,656
2025	2,565,00	00 1,491,106	4,056,106
2026	2,660,00	00 1,377,706	4,037,706
2027 - 2031	15,365,00	00 4,754,555	20,119,555
2032 - 2036	16,640,00	00 1,345,684	17,985,684
Total	\$ 44,375,00	00 \$ 13,996,782	\$ 58,371,782

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2021, the statutory debt limit for the District was \$425,322,633, providing a debt margin of \$371,897,633. There are numerous covenants with which the District must comply in regards to these bond issues. As of June 30, 2021, the District was in compliance with all significant bond covenants, including federal arbitrage regulations.

In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2021, \$22,520,000 of bonds outstanding are considered defeased.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Alternate Revenue Bonds. The obligations for the alternative revenue bonds will be repaid through annual transfers from the Operations and Maintenance Fund to the Debt Service Fund. The District has pledged future property tax revenues, net of specific operating expenses, to repay \$19.56 million in alternate revenue bonds issued in 2013 and 2014. Proceeds from the bonds provided financing for the District's capital improvement program. The bonds are payable solely from District revenues and are payable through 2024. Annual principal and interest payments on the bonds are expected to require approximately \$2.4 million of net revenues. The total principal and interest remaining to be paid on the bonds is \$7,159,453.

Alternate Revenue bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2013 Alternative Revenue Bonds dated September 18, 2013 are due in annual installments through April 1, 2024	2.85%	\$ 9,560,000 <u>\$</u>	6,770,000
Total		<u>\$ 9,560,000</u> <u>\$</u>	6,770,000

Annual debt service requirements to maturity for alternative revenue bonds are as follows for governmental type activities:

	Principal	Interest	Total
2022	\$ 2,195,0	00 \$ 192,945	5 \$ 2,387,945
2023	2,255,0	000 130,388	2,385,388
2024	2,320,0	000 66,120	2,386,120
Total	\$ 6,770,0	000 \$ 389,453	\$ 7,159,453

Direct Placement Debt Certificates. During the year, the District issued \$2,280,000 in General Obligation Debt Certificates with an average interest rate of 1.30% to purchase and install solar equipment and pay costs associated with the issuance of the Certificates. The obligations for the Debt Certificates will be repaid from the Debt Service Fund via annual transfers from the Operations and Maintenance Fund.

Annual debt service requirements to maturity for debt certificates are as follows:

	Princ	cipal Interest	Total
2022	\$ 2	220,000 \$ 26,74	0 \$ 246,740
2023	2	220,000 24,98	0 244,980
2024	2	220,000 23,11	0 243,110
2025	2	225,000 21,13	0 246,130
2026	2	225,000 18,88	0 243,880
2027 - 2031	1,	170,000 51,91	0 1,221,910
Total	\$ 2,2	<u> 280,000</u> \$ 166,75	0 \$ 2,446,750

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets and natural disasters. To protect from such risks, the District participates in the Suburban School Cooperative Insurance Pool (SSCIP), which is a public entity risk pool. The District pays annual premiums to the pool for insurance coverage. The arrangement with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. The District makes periodic payments to an escrow account established by the plan administrator. The administrator pays employee claims from this escrow account and requires the District to cover any deficiencies. The District's liability will not exceed \$150,000 per employee or \$8,284,908, in the aggregate, as provided by stop-loss provisions incorporated in the plan.

The District is a member of the IASB - Endorsed Workers' Compensation Self-insurance Trust (the Trust), which has been formed to reduce local school districts' workers' compensation costs. The day-to-day operations of the Trust are managed through a Board of Trustees, elected by the member districts. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific and aggregate excess insurance coverage, and the funding of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage.

NOTE 7 - JOINT AGREEMENTS

The District is a member of Cooperative Association for Special Education (C.A.S.E), a joint agreement that provides certain special education services to residents of the District and six other districts within the DuPage County. Each member district has a financial responsibility for annual and special assessments as established by the policy board. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

Complete financial statements for C.A.S.E. can be obtained from the Administrative Offices at: 22 West 600 Butterfield, Glen Ellyn, IL 60137.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

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

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

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2021. State of Illinois contributions of \$954,904 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$3,374,067 Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.92% during the year ended June 30, 2021. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2021, the District paid \$708,477 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2020 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2021, the District has a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability State's proportionate share of the collective net OPEB liability associated with the District 77,976,660 105,637,139

Total \$

\$ 183,613,799

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2020, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.291655% and 0.293361%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.50%

Salary Increases 4.00% to 9.50%

Investment Rate of Return 0.00%

Healthcare Cost Trend Rates - Initial Medicare and Non-Medicare - 8.25%

Healthcare Cost Trend Rates - Ultimate 4.25% Fiscal Year the Ultimate Rate is Reached 2037

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Discount Rate. At June 30, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.45%, which was a change from the June 30, 2019 rate of 3.13%. Since THIS is financed on a payas-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.45%) or 1-percentage-point higher (3.45%) than the current discount rate:

		Current	
	1% Decrease	Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 93,716,953</u>	\$ 77,976,660	<u>\$ 65,506,459</u>

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.25% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.25% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	Healthcare Cost Trend		
	1% Decrease	Rate	1% Increase
Net OPEB Liability	\$ 62,717,020	\$ 77,976,660	\$ 98,604,916

OPEB Expense. District OPEB expense, as part of the June 30, 2020 valuation, was \$2,753,106. For the year ended June 30, 2021, the District recognized on-behalf revenue and expenditures of \$3,374,067 for support provided by the state.

District OPEB Plan

Plan Description. The District administers a single-employer defined benefit Retiree Healthcare Plan plan ("the District OPEB Plan"). The plan provides health, dental and life insurance benefits for eligible retirees and their spouses through the District's group insurance plans and through the Teachers Retirement Insurance Program (TRIP) which covers both active and retired members. Benefit provisions are established through collective bargaining agreements and state that eligible retirees and their spouses receive health, dental and life insurance at at established contribution rates. The District OPEB Plan does not issue a publicly available financial report.

Contributions and Benefits Provided. Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union.

Summary of Eligibility & Coverage

Eligibility Provisions

Certified Staff (Administrators, and Teachers)

Employees who have completed at least 10 years of service with the District and are at least age 55 at the time of retirement and are not subject to any TRS penalties are eligible for retiree health care benefits.

Summary of Eligibility & Coverage (cont.)

AFSCME Support Staff and Confidential Personnel

Employees who have completed at least 8 years (IMRF Tier 1) of service or 10 years (IMRF Tier 2) of service with the District and are eligible for immediate IMRF retirement are eligible for subsidized retiree health care benefits.

SEIU Support Staff

Employees who have completed at least 20 years of service with the District and are at least age 55 at the time of retirement are eligible for subsidized retiree health care benefits. If the employee has 8 to 19 years of service and are at least 55 at the time of retirement, they will contribute the full premium for single or family coverage.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Note 8 - Other Post-Employment Benefits - (Continued)

All Other IMRF Employees

Employees must satisfy the following IMRF eligibility requirements:

- > Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)
 At least 55 years old and at least 8 years of credited service
- > Regular Plan Tier 2 (First Enrolled in IMRF On or After January 1, 2011)
 At least 62 years old and at least 10 years of credited service

Medical Coverage

Certified Staff (Administrators, and Teachers)

Administrators

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and all but \$50 for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired between July 1, 2007 and June 30, 2014, the District pays 85% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired after July 1, 2014, the District pays 100% of the premium for single coverage and 50% for family coverage for the TRIP plan. Coverage ends when Medicare eligible (one month before attainment of age 65) by the retiree.

Confidential Personnel

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and all but \$50 for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired on or after July 1, 2007 and on or before June 30, 2009, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

Summary of Eligibility & Coverage (cont.)

Teachers

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired between July 1, 2007 and June 30, 2014, the District pays 85% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Note 8 - Other Post-Employment Benefits - (Continued)

For those retired after July 1, 2014, the District pays 100% of the premium for single coverage and 50% for family coverage for the TRIP plan. Coverage ends upon attainment of age 65 by the retiree.

Confidential Personnel (IMRF)

For those retired on or after July 1, 2014, the District pays 87% of the premium for single coverage and 57% for dependent coverage for the District-sponsored medical plan. Coverage ends 3 years from retirement date

AFSCME Support Staff

For those retired on June 30, 2012, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends 5 years from retirement date. These retirees will terminate coverage on June 30, 2017.

For those retired between June 2013 and June 2014, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends 5 years from retirement date.

For those retired on and after June 2014, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends 3 years from retirement date.

SEIU Support Staff

The District pays 85% of the premium for single coverage and 60% for family coverage for the District sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

All Other IMRF Employees

Employees may continue coverage into retirement on the District medical plans on a pay-all basis. Dependents may also continue coverage on a pay-all basis. Coverage may continue for as long as required contributions are paid.

Summary of Eligibility & Coverage (cont.)

Dental Coverage

Certified Staff (Administrators and Teachers)

Administrators

The District pays 100% of the premium for coverage for the retiree and their eligible dependents for the District-sponsored dental plan. Coverage ends when Medicare eligible (one month before attainment of age 65) by the retiree. Retirees are given the option to continue dental to the attainment of age 70 by paying the full premium for either single or family coverage.

Confidential Personnel

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. Coverage ends 3 years from retirement date.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Teachers

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District sponsored dental plan. Coverage ends when Medicare eligible (one month before attainment of age 65) by the retiree. Retirees are given the option to continue dental to the attainment of age 70 by paying the full premium for either single or family coverage.

AFSCME Support Staff

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. Coverage ends 3 years from retirement date.

SEIU Support Staff

For those retired, worked for the District 20 years, and are 55 years of age or older, the District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. Coverage ends when Medicare eligible (one month before attainment of age 65) by the retiree.

Life Insurance Benefits

Certified Staff (Administrators and Teachers)

The District pays 100% of the premium for a Group Life insurance coverage in the amount of \$60,000. Coverage ends when Medicare eligible (one month before attainment of age 65) by the retiree.

Confidential Personnel

The District pays 100% of the premium for a Group Life insurance coverage in the amount of \$60,000. Coverage ends 3 years from retirement date.

AFSCME Support Staff

The District pays 100% of the premium for a Group Life insurance coverage in the amount of \$60,000. Coverage ends 3 years from retirement date.

Summary of Eligibility & Coverage (cont.)

SEIU Support Staff

For those retired, worked for the District 20 years, and are 55 years of age or older, the District pays 100% of the premium for Group Life insurance coverage in the amount of \$60,000. Coverage ends when Medicare eligible (one month before attainment of age 65) by the retiree.

Employees Covered by Benefit Terms. At June 30, 2020, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	178
Active Employees Fully Eligible	891
Total	1,069

Total OPEB Liability. The District's total OPEB liability of \$40,652,946 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

Inflation	2.50%
Election at Retirement - Medical	100.00%
Election at Retirement - Pay-all Medical	20.00%

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Note 8 - Other Post-Employment Benefits - (Continued)

Election at Retirement - Dental	100.00%
Discount Rate	2.18%
Healthcare Cost Trend Rate - Medical - Initial	6.50%
Healthcare Cost Trend Rate - Dental - Initial	2.00%
Healthcare Cost Trend Rate - TRIP Plan - Initial	5.00%
Healthcare Cost Trend Rate - Medical - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2036

The discount rate was based on the S&P Municipal Bond 20 Year High-Grade Rate Index as of June 30, 2021.

Mortality rates were based on rates from the December 31, 2020, IMRF Actuarial Valuation Report and the June 30, 2020 Teachers' Retirement System Actuarial Valuation Report.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the estimates of future events.

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2021 was as follows:

	Total OPEB Liability
Balance at June 30, 2020 Service Cost Interest Differences Between Expected and Actual Experience Changes in Assumptions and Other Inputs	\$ 38,634,014 2,398,192 1,004,760 (1,009,544) 1,347,683
Benefit Payments	(1,722,159)
Net Changes	2,018,932
Balance at June 30, 2021	<u>\$ 40,652,946</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.18%) or 1-percentage-point higher (3.18%) than the current discount rate:

		Current		
	1% Decrease	Discount Rate	1% Increase	
Total OPEB Liability	<u>\$ 43,904,463</u>	\$ 40,652,946	\$ 37,632,799	

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current healthcare cost trend rates:

	Healthcare Cost Trend			
	1% Decrease	Rate	1% Increase	
Total OPEB Liability	<u>\$ 36,173,049</u>	\$ 40,652,946	\$ 45,955,976	

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

OPEB expense. District OPEB expense, as part of the June 30, 2020 valuation was \$4,169,073.

NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System

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

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

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

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$61,079,795 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$35,229,193 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$446,649.

Federal and Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much more higher.

For the year ended June 30, 2021, the District pension contribution was 10.41 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2021, were \$62,953, which was equal to the District's required contribution.

Salary increases over 6 percent. The District is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. For the year ended June 30, 2021, the District paid \$693 to TRS for employer contributions due on salary increases in excess of 6 percent.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2020 is available in the separately issued TRS Comprehensive Annual Financial Report.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability. At June 30, 2021, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount allocated to the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 7,322,238
State's proportionate share of the collective net pension liability associated with the District	 <u>573,515,688</u>
Total	\$ 580,837,926

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.00849297 percent and 0.00922280 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2020 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.50%.

Mortality. Mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. The assumptions were based on the results of an experience study dated September 18, 2018.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.50 %	6.10 %
U.S. equities small/mid cap	2.30 %	7.20 %
International equities developed	12.20 %	7.00 %
Emerging market equities	3.00 %	9.40 %
U.S. bonds core	7.00 %	2.20 %
U.S. bonds high yield	2.50 %	4.10 %
International debt developed	3.10 %	1.50 %
Emerging international debt	3.20 %	4.50 %
Real estate	16.00 %	5.70 %
Private debt	5.20 %	6.30 %
Hedge funds (absolute return)	10.00 %	4.30 %
Private equity	15.00 %	10.50 %
Infrastructure	4.00 %	6.20 %

Discount Rate. At June 30, 2020, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2020 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1*'s liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	19	6 Decrease	Dis	Current scount Rate	1	% Increase
District's proportionate share of the collective net pension liability	<u>\$</u>	8,887,863	<u>\$</u>	7,322,238	\$	6,033,275

Pension Expense. District pension expense, as part of the June 30, 2020 valuation, was \$208,741. For the year ended June 30, 2021, the District recognized TRS-related pension expense of \$509,602 and on-behalf revenue and expense of \$61,079,795 for support provided by the state.

Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiemployer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For Regular Tier 1, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Regular Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement. For Regular Tier 2, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Regular Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2020, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	507
Inactive, non-retired members	561
Active members	327
Total	1,395

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2020 was 13.04 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2020 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Re	eturns/Risk
	Target	One Year	Ten Year
Asset Class	Allocation	Arithmetic	Geometric
Equities	37.00 %	6.35 %	5.00 %
International equities	18.00 %	7.65 %	6.00 %
Fixed income	28.00 %	1.40 %	1.30 %
Real estate	9.00 %	7.10 %	6.20 %
Alternatives	7.00 %		
Private equity		10.35 %	6.95 %
Hedge funds		N/A	N/A
Commodities		3.90 %	2.85 %
Cash equivalents	1.00 %	0.70 %	0.70 %

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

		Current	t
	1% Decrease	Discount F	Rate 1% Increase
Total pension liability	\$ 84,764,372	\$ 77,224,	,833 \$ 71,054,798
Plan fiduciary net position	<u>77,301,816</u>	77,301,	816 77,301,816
Net pension liability/(asset)	\$ 7,462,556	\$ (76,	983) \$ (6,247,018)

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2020 was as follows:

	Increase (Decrease)					
	<i>T</i> •	otal Pension Liability (a)		an Fiduciary let Position (b)		Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2019 Service cost Interest on total pension liability Differences between expected and actual experience of the total pension liability Change of assumptions Benefit payments, including refunds of employee contributions Contributions - employer	\$	75,654,778 928,679 5,321,110 1,421,099 (651,839) (5,448,994)	\$	70,343,681 - - - - (5,448,994) 1,233,583	\$	5,311,097 928,679 5,321,110 1,421,099 (651,839)
Contributions - employee Net investment income Other (net transfer) Balances at December 31, 2020	-	- - - - 77,224,833	 \$	434,918 10,514,745 223,883 77,301,816	<u>-</u>	(434,918) (10,514,745) (223,883) (76,983)

Pension Expense. District pension expense, as part of the December 31, 2020 valuation, was \$69,679. For the year ended June 30, 2021, the District recognized pension expense of \$208,741.

NOTE 10 - COMMITMENTS

As of June 30, 2021, the District is committed to approximately \$10,700,000 in expenditures in the upcoming year for various construction projects. These expenditures will be paid through the available fund balances and building bonds to be issued in FY 2021.

NOTE 11 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

NOTE 12 - RESTATEMENT

	General Fund		
Fund balance as previously reported, June 30, 2020 Adjustment to record student activity fund balances as of June 30, 2020	\$ 75,140,595 1,408,280		
Fund balance as restated, June 30, 2020	<u>\$ 76,548,875</u>		

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 13 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 87, Leases, GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period, GASB Statement No. 91, Conduit Debt Obligations, GASB Statement No. 93, Replacement of Interbank Offered Rates, GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, GASB Statement No. 96, Subscription-Based Information Technology Arrangements, and GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, Postponement of Effective Dates of Certain Authoritative Guidance, with the exception of Statement No. 87, which was postponed by one and a half years.

When they become effective, application of these standards may restate portions of these financial statements.

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Single Audit and GATA Information	Single Audit and GATA Information	

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. Submit AFR Electronically

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

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

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

5. Submit Paper Copy of AFR with Signatures

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

 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

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

10/1/1991 (Ex: 00/00/0000)

Effective Date:

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

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.

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

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

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

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

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

Date:

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP Name of Audit Firm (print)

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

Signature

09/22/2021 mm/dd/yyyy

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

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		Glenbard Township High School District No. 87 19-022-0870-17 DuPage		(181	al Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Loce: Onorating Dobt Dladged to Other Funds (P8, Cell C54 thru D74)			Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	tal Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	j		Logs Cash Christian. Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	maini	(F11)	_						
		High		F81 &	8 & 18 (P8 (073)		D17, F	8,8 K	D73)		4, F4,	D17, F	π Rer	F6-7 &	d J10	ing:	ı				
	:	nship 17		D81, F	D8, F	and C:		C17, I	, D8, F	and C:		C4, D	C17, I	kimur	Cell	II J7 an	main	3	32)			
		Glenbard Towns 19-022-0870-17 DuPage		s C81,	ell C8,	9 69 C		7, Cell	Sell C8,	:D69		5. Cell	7, Cell	g May	4 (P26	3, Cel	in Re	ell H3	Cell H.			
		Glenbard 19-022-0 DuPage	Ratio	3, Cell	(P7, C	D65, C	Ratio	res (P	(P7, C	D65, C		nts (P.	res (P	owin	rowe	ates (F	Marg	(P3, C	ı (P3,			
Ц		Gle 19-(Duf	anue	ce (P	enues	51, C.I	anne	anditu.	sanue	61, C:I		estme	nditu	Borr	ts Bor	Tax Ra	Debt) guipt	llower			
			Reve	Balan	t Rev	7, C:D(Reve	t Expe	t Rev	7, C:Di nt:	÷	8 P	t Expe	Term	Varran	bined	erm	utstar	ebt A			
		ame ode: ame:	ice to	f Fund	f Direc	C:D5	es to	f Direc	f Direc	C:D5	Š	Cash	f Direc	hort.	tion V	Com	0ng-1	bebt 0	erm C			
		District Name: District Code: County Name:	Fund Balance to Revenue Ratio:	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Expenditures to Revenue Ratio:	Sum o	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	Dave Cach on Hand.	o mn	um o	it of S	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	it of L	erm C	Total Long-Term Debt Allowed (P3, Cell H32)			
		Distr Distr Coun	Fund	Total :	Total	(Exc	Expe	Total :	Total	Exc Possib	Š	Total	Total !	Percent of Short-Term Borrowing Maximum Remaining:	Tax Ar	EAV x	Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H38)	Total			
8		-	-				7			_	~		-	4. 9			7. T					
4	- 7 m 4 m 0	- 8 6 C	=	7	<u>دا خ</u>	2	16		8 0	282	212	242	25	27	œ	စ္ကုန	श्रीह	32	<u>ლ</u>	8 S	37	38 38 44 440
Ш	1 1 1 1 1 1	1 1 2 1	1		717		_			Links	146	10	(7)	W/N	10	1,16	.بارن	4	<u>ار، ار</u>	ചര	ചച	को कोबाब

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

		-			1		,	:	-	-	1
7	Α	n	٥	000	1 (30)	(40)	5 (5)	(09)	(20)	(80)	(06)
-T	ASSETS		(or)	(oz)			Municipal	Ì	Ì	Ĭ	Cire Drawontion &
7	ollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Safety
	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		67,567,406	1,196,240	1,604,225	5,595,390	2,553,147	5,020,702	6,712,804	0	0
2	Investments	120	ć	C	c	c	c	c	c	c	
٥١	laxes Receivable	140		0 0		0 0	o c			0	
- 00	Intercovernmental Accounts Receivable	150	0		0	0	0	0	0	0	
6	Other Receivables	160	0	0	0	0	0	0	0	0	
9	Inventory	170	0	0	0	0	0	0	0	0	0
Ξ	Prepaid Items	180	0	0	0	0	0	0	0	0	
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0 (
2	Total Current Assets		67,567,406	1,196,240	1,604,225	5,595,390	2,553,147	5,020,702	6,/12,804	0	
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
9	Land	220									
7	Building & Building Improvements	230									
9 9	Site Improvements & Infrastructure	240									
2 2	Construction in Progress	790									
1	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
8	Total Capital Assets										
7	CURRENT LIABILITIES (400)										
بار	Interfund Payables	410	c	0	0	0	0	0		0	0
192	Intergovernmental Accounts Payable	420									
7	Other Payables	430	0	0	0	0	0	0	0	0	
စ္ကု	Contracts Payable	440	0	0	0	0	0	0	0	0	
ெ	Loans Payable	460	0	0	0	0	0	0	0	0	
စ္က	Salaries & Benefits Payable	470	0	0	0	0	0	0 (0 (0 (0 (
-10	Payroll Deductions & Withholdings	480	0 (0 (0 (0 (0 0	0		9 0	
y c	Deferred Revenues & Other Current Clabilities Die to Artivity Fund Oreanizations	490	0	•	•	•	•	•	•		
4	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
9 8	Long-Term Debt Pavable (General Obligation, Revenue, Other)	511									
3/2	Total Long-Term Liabilities										
88	Reserved Fund Balance	714	0	0	0	0	0	5,020,702	0	0	0
39	Unreserved Fund Balance	730	67,567,406	1,196,240	1,604,225	5,595,390	2,553,147	0	6,712,804	0	
6	Investment in General Fixed Assets									ć	c
# 5	Total Liabilities and Fund Balance		67,567,406	1,196,240	1,604,225	5,595,390	2,553,147	5,020,702	6,712,804	0	0
43	ASSETS /LIABILITIES for Student Activity Funds										
4	CURRENT ASSETS (100) for Student Activity Funds										
45	ĸ	126	1,259,505								
	iotai student Activity Lufrent Assets for student Activity Funds CURRENT HABILITIES (400) For Student Activity Funds		1,439,303								
8			0								
64	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,259,505								
8	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		1,259,505								
3	Total ASSETS /LIABILITIES District with Student Activity Funds	ş									
53	Total Current Assets District with Student Activity Funds		68,826,911	1,196,240	1,604,225	5,595,390	2,553,147	5,020,702	6,712,804	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
28	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
28	Total Long-Term Liabilities District with Student Activity Funds										
22	Reserved Fund Balance District with Student Activity Funds	714	1,259,505	0	0	0	0	5,020,702	0	0	0 (
8	Unreserved Fund Balance District with Student Activity Funds	730	67,567,406	1,196,240	1,604,225	5,595,390	2,553,147	0	6,712,804	0	
3 0	Investment in General Fixed Assets District With Student Activity Funds Total Habilities and Eund Balance District with Student Activity Funds		68 826 911	1 196 240	1.604.225	5.595.390	2.553.147	5.020.702	6.712.804	0	0
١	TOTAL PROPERTY OF THE PROPERTY				- '-					***************************************	

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

_	∢	<u>ш</u>	۰	Σ	_	z
-				Acco	Account Groups	sdno
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets		General Long-Term Debt
7						
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) 1					
5	investments	120				
ø	Taxes Receivable	130				
7	Interfund Receivables	140				
®	Intergovernmental Accounts Receivable	150				
6	Other Receivables	160				
9	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
6	Total Current Assets		0			
5	CAPITAL ASSETS (200)					
1,4	Works of Art & Historical Treasures	210			0	
9	Land	220		2.539.178	. 87	
12	Building & Building Improvements	230		261.011,560	2 6	
18	Site Improvements & Infrastructure	240		13,594,544	44	
19	Capitalized Equipment	250		57,160,867	29	
20	Construction in Progress	760		1,776,337	37	
Ξ.	Amount Available in Debt Service Funds	340				1,604,225
21	Amount to be Provided for Payment on Long-Term Debt	320				51,820,775
	Otal Capital Assets			339,062,468	8	33,423,000
77	COUNTRY I EMBELLING (400)					
2	Interfund Payables	410				
9 5	Intergovernmental Accounts Payable	420				
×Ι:	Other Payables	430				
8 8	Contracts Payable	440				
श	Coans Payable	9 1				
3 3	Salaries & Benefits Payable	4/0				
5	Payroll Deductions & Withholdings	480				
3 8	Deterred Revenues & Other Current Liabilities	490	•			
3 2	Total Current labilities	r r				
-	COLUMN TERM (ACC)		•			
32	LONG-TERM LABORATES (200)	ì				200
38	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				53,425,000
3 8	Joseph Carl Grand Balanca	214				33,423,000
9 8	heserved Fund Balance	730				
p c	Univertiment in General Elved Accets	957		336 080 325	98	
J-	Total Liabilities and Fund Balance		0		98	53,425,000
7		I				
43	ASSETS /LIABILITIES for Student Activity Funds					
	CURRENT ASSETS (100) for Student Activity Funds					
5	Student Activity Fund Cash and Investments	126				
	Total Student Activity Current Assets For Student Activity Funds					
	CURRENT LIABILITIES (400) For Student Activity Funds					
o c	Total Current Liabilities For Student Activity Funds	315				
20	neserved student Activity fund balance For student Activity Funds Total Student Activity Liabilities and Fund Balance For Student Activity Funds					
E				277.007.007.007.007.007.007.007.007.007.		
52	Total ASSETS /LIABILITIES District with Student Activity Funds	ş				
2	Total Current Assets District with Student Activity Funds		0			
22	Total Capital Assets District with Student Activity Funds			336,082,486	98	53,425,000
	CURRENT LIABILITIES (400) District with Student Activity Funds					
29	Total Current Liabilities District with Student Activity Funds		0			
	LONG-TERM LIABILITIES (500) District with Student Activity Funds					
3 6	Total I one Term Habilities District with Student Activity Funds					53.425.000
0	Reserved Fund Balance District with Student Activity Funds	714	0			
8	Unreserved Fund Balance District with Student Activity Funds	730	0			
-	Investment in General Fixed Assets District with Student Activity Funds			336,082,486	98	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	336,082,486	8	53,425,000

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

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	V	-		_		_	ני	=	-		¥
F	Ĭ.		(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
1	Description					•	Municipal				
	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
νю	RECEIPTS/REVENUES										
T	LOCAL SOURCES	1000	108,606,138	20,933,380	4,074,325	5,756,473	2,710,436	316,112	11,205	0	0
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
ဖ	STATE SOURCES	3000	12,698,206	0	0	3,198,003	0	0	0	0	0 0
7	FEDERAL SOURCES	4000	4,971,698	949,460	0	0	0	0	0	0	
ھ	Total Direct Receipts/Revenues		126,276,042	21,882,840	4,074,325	8,954,476	2,710,436	316,112	11,205	0	0
6		3998	36,184,097	040	200 450 4	264 430 0	261.015.0	216 113	11 205	c	c
5 5	Total Receipts/Revenues DISBURSEMENTS/EXPENDITURES		162,460,139	71,882,840	4,0/4,323	8,934,470	2,710,436	210,112	502,11	•	
12	Instruction	1000	89,573,580				1,735,008			0	
13		2000	31,876,018	18,428,157		6,407,194	1,352,819	5,567,767		0	0
14	Community Services	3000	45,719	0		0	1,929			0	
15	15 Payments to Other Districts & Governmental Units	4000	2,652,315	0	0	0	0	0		0	0
16	Debt Service	2000	0	0	6,504,275	0	0			0	
17	Total Direct Disbursements/Expenditures		124,147,632	18,428,157	6,504,275	6,407,194	3,089,756	5,567,767		0	
18		4180	36,184,097	0	0	0	0	0		0 0	0 0
9	Total Disbursements/Expenditures		160,331,729	18,428,157	6,504,275	6,407,194	3,089,756	/9///95/5		-	
2	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		2,128,410	3,454,683	(2,429,950)	2,547,282	(379,320)	(5,251,655)	11,205	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23											
24		7110									
25		7110	0	0	0	0	0	0		0 (0
26		7120	0	0	0	0	0	0		9	
27		7130	0	0 (•	0 (c	C	c	c	
28		7140	0	0	0	0	0	D	0	.	
Ŝ.		7160		D							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund			0							
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
31	Fund 5				0						
32	SALE OF BONDS (7200)										
33		7210	0	0	29,623	0		2,250,377	0	0	0
8 2		7220	0 (0 (0 (0 0		0 0	o 0	0	
ဂ္ဂ		7230	0	0	0	י ס	•	> •	•		
36	Sale or Compensation for Fixed Assets	7400	0	0	0 0	0	0	0		5	
3 8		7500			0						
9 6		7600			2,140,000						
8		7700			269,439						
41	_	7800						3,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	2,439,062	0	0	5,250,377	0	0	
45	45 OTHER USES OF FUNDS (8000)										

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

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	•	а	C	٥	Ш	ш	9	T		ſ	×
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Sociarity	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)						Auman				
47	Abolishment or Abatement of the Working Cash Fund	8110							0		
48	Transfer of Working Cash Fund Interest	8120							0		
49	Transfer Among Funds	8130	0	0		0		,		•	
20	Transfer of Interest	8140	0	0	0	0	0	0		0	
21	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
3	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	i									
53		8170									0
54		8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
22	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			•
28	Taxes Pledged to Pay Interest on Capital Leases	8510									
29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
09	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	2,140,000							
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
89	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
66	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	269,439							
2	Taxes Transferred to Pay for Capital Projects	8810									
7	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
23	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	3,000,000			1		•			
4	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0			0		9	•	(0 (
75	Other Uses Not Classified Elsewhere	8990	0			0		0	0 (0	0 (
9/	Total Other Uses of Funds		3,000,000			0	0	0	0	0	D (
1	Total Other Sources/Uses of Funds		(3,000,000)	(2,409,439)	2,439,062	0		5,250,377	9	O	5
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(871,590)	1,045,244	9,112	2,547,282	(379,320)	(1,278)	11,205	0	0
79	Fund Balances without Student Activity Funds - July 1, 2020		68,438,996	150,996	1,595,113	3,048,108	2,932,467	5,021,980	6,701,599	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										-
8	Fund Balances without Student Activity Funds - June 30, 2021		67,567,406	1,196,240	1,604,225	5,595,390	2,553,147	5,020,702	6,712,804	0	0
85 64	Student Activity Fund Balance - July 1, 2020		1.408,280								
	<u> </u>										
		1799	831,710								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
88	۲	1999	980,485								
8	۵		(148,775)								
9			1,259,505								

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

		-	,		-			-		-	7
	<	В	ن ن	ח		_	י			2	4
-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
	Description			Onorations R.			Municipal				Fire Prevention &
	(Enter Whole Dollars)	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Safety
7							Security				
93	93 RECEIPTS/REVENUES (with Student Activity Funds)										
8	94 LOCAL SOURCES	1000	109,437,848	20,933,380	4,074,325	5,756,473	2,710,436	316,112	11,205	0	0
95	95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	96 STATE SOURCES	3000	12,698,206	0	0	3,198,003	0	0	0	0	0
6	7 FEDERAL SOURCES	4000	4,971,698	949,460	0	0	0	0	0	0	0
86	8 Total Direct Receipts/Revenues		127,107,752	21,882,840	4,074,325	8,954,476	2,710,436	316,112	11,205	0	0
66	9 Receipts/Revenues for "On Behalf" Payments 2	3998	36,184,097	0	0	0	0	0		0	0
100			163,291,849	21,882,840	4,074,325	8,954,476	2,710,436	316,112	11,205	0	0
9	101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
9	102 Instruction	1000	90,554,065				1,735,008				
Ę	103 Support Services	2000	31,876,018	18,428,157		6,407,194	1,352,819	2,567,767		0	0
9	104 Community Services	3000	45,719	0		0	1,929				
Ę	105 Payments to Other Districts & Governmental Units	4000	2,652,315	0	0	0	0	0		0	0
Į	106 Debt Service	2000	0	0	6,504,275	0	0			0	0
107	77 Total Direct Disbursements/Expenditures		125,128,117	18,428,157	6,504,275	6,407,194	3,089,756	5,567,767		0	0
108	Disbursements/Expenditures for "On Behalf" Payments	4180	36,184,097	0	0	0	0	0		0	0
109			161,312,214	18,428,157	6,504,275	6,407,194	3,089,756	5,567,767		0	0
110	O Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,979,635	3,454,683	(2,429,950)	2,547,282	(379,320)	(5,251,655)	11,205	0	0
=	111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
11,	112 OTHER SOURCES OF FUNDS (7000)										
113	3 Total Other Sources of Funds		0	0	2,439,062	0	0	5,250,377	0	0	0
11	114 OTHER USES OF FUNDS (8000)										
115	5 Total Other Uses of Funds		3,000,000	2,409,439	0	0	0	0	0	0	0
116	G Total Other Sources/Uses of Funds		(3,000,000)	(2,409,439)	2,439,062	0	0	5,250,377	0	0	0
117	7 Fund Balances (All sources with Student Activity Funds) - June 30, 2021		68,826,911	1,196,240	1,604,225	5,595,390	2,553,147	5,020,702	6,712,804	0	0

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

		-	,	-		-	C	3		-	И	_
-	Ĩ.		5	62	(30)	(40)	(30	(09)	(20)	(80)	(06)	T
-	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	ation	Municipal Retirement/ Social Capital Projects	Capital Projects	Working Cash	Tort	Fire Prevention &	oğ.
7				Maintenance			Security	•	1		Satety	
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
2	Designated Purposes Levies (1110-1120) 7		101,228,268	20,643,364	4,072,416	5,748,408	692'999	0	0	0		0
ဖ	Leasing Purposes Levy	1130	0	0		•	•	•				
^ °	Special Education Purposes Levy	1140	0	0		o	1 750 826	0				
0	Area Vocational Construction Purposes Levy	1160		0	0			0				
19		1170	0									
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0		0
12	Total Ad Valorem Taxes Levied By District		101,228,268	20,643,364	4,072,416	5,748,408	2,417,595	0	0	0		0
13	PAYMENTS IN LIEU OF TAXES	1200										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0		0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0		0
16	Corporate Personal Property Replacement Taxes	1230	2,879,764	0	0	0	288,293	0	0	0		0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0 (0 (0 0
18	Total Payments in Lieu of Taxes		2,879,764	0	0	0	288,293	0	0	0		>
19	TUITION	1300										
8	Regular - Tuition from Pupils or Parents (In State)	1311	0									
21	Regular - Tuition from Other Districts (In State)	1312	0									
22	Regular - Tuition from Other Sources (In State)	1313	0									
33	Regular - Tuition from Other Sources (Out of State)	1314	0									
77	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0									
52	Summer Sch - Tuition from Other Districts (In State)	1322	0									
56	Summer Sch - Tuition from Other Sources (In State)	1323	0									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0									
78	CTE - Tuition from Pupils or Parents (In State)	1331	0									
50	CTE - Tuition from Other Districts (In State)	1332	0 (
္က	CTE - Tuition from Other Sources (In State)	1333	0									
3	CTE - Tuition from Other Sources (Out of State)	1334	0									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0 (
8	Special Ed - Tuition from Other Districts (in State)	1342	0 0									
4 6	Special Ed I utilion from Other Sources (in State)	1244										
3 %	Adult - Tuition from Pupils or Parents (In State)	1351	0									
37	Adult - Tuition from Other Districts (In State)	1352	0									
88		1353	0									
39	Adult - Tuition from Other Sources (Out of State)	1354	0									
8	Total Tuition		0									
41	TRANSPORTATION FEES	1400										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0						
43	Regular - Transp Fees from Other Districts (In State)	1412				0						
4	Regular - Transp Fees from Other Sources (In State)	1413				0						
42	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0						
46	Regular Transp Fees from Other Sources (Out of State)	1416				0						
47	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421				0						
84		1422				0						
49		1423				0 (
3	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0 0						
5	CTE - Transp Fees from Pupils or Parents (in State)	1431				-						
25	CLE - I ransp rees from Other Districts (in State)	7,437										7

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

0 0 Fire Prevention & Safety ⊼ (8 0 0 0 0 0 0 0 잼 8 0 0 0 11,205 **Working Cash** 9 0 5,601 0 0 0 0 Retirement/Social Capital Projects 5,601 9 4,548 0 0 0 0 4,548 Municipal Security O (20 8,065 0000000000 00000 Transportation 8,065 **₹** ட 0 1,909 0 0 0 0 Debt Services 8 Ш 00000 0 0 0 0 460 460 Operations & Maintenance 0 000000 429,846 767,661 30,409 831,710 1,606,742 0 0 0 33,798 37,971 676,256 469,083 374,131 112,549 112,549 850,627 850,627 280,774 2,438,452 Educational <u>ට වූ</u> 1442 1443 1444 1451 1452 1453 **1500** 1612 1613 1614 1620 1690 1700 1711 1719 1720 1730 1790 1812 1813 1819 1821 1822 1823 1829 1890 **1900** 1910 1920 1930 1940 1950 1960 ш 1520 1611 1441 1600 **1800** Total District/School Activity Income (without Student Activity Funds) Total District/School Activity Income (with Student Activity Funds) Description (Enter Whole Dollars) Other District/School Activity Revenue (Describe & Itemize) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State) Special Ed - Transp Fees from Other Districts (In State) Special Ed - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State) Impact Fees from Municipal or County Governments CTE - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Pupils or Parents (In State) Adult - Transp Fees from Other Districts (In State) Contributions and Donations from Private Sources Adult - Transp Fees from Other Sources (In State) Rentals - Adult/Continuing Education Textbooks CTE - Transp Fees from Other Sources (In State) Payments of Surplus Moneys from TIF Districts Sales - Adult/Continuing Education Textbooks Sales to Pupils - Other (Describe & Itemize) Admissions - Other (Describe & Itemize) Other Food Service (Describe & Itemize) OTHER REVENUE FROM LOCAL SOURCES
 76
 DISTRICT/SCHOOL ACTIVITY INCOME

 77
 Admissions Athletic

 78
 Admissions - Other (Describe & Itemize)

 79
 Fees

 80
 Book Store Sales

 81
 Other District/School Activity Revenue (8

 82
 Student Activity Funds Revenues

 83
 Total District/School Activity Income (8

 84
 Total District/School Activity Income (8
 Gain or Loss on Sale of Investments Rentals - Summer School Textbooks Rentals - Other (Describe & Itemize) Refund of Prior Years' Expenditures Sales - Summer School Textbooks Sales - Other (Describe & Itemize) Services Provided Other Districts Total Earnings on Investments Rentals - Regular Textbooks **EARNINGS ON INVESTMENTS** Other (Describe & Itemize) Total Transportation Fees Sales to Pupils - Breakfast Sales to Pupils - A la Carte Sales - Regular Textbooks Interest on Investments Drivers' Education Fees **Total Textbook Income** Sales to Pupils - Lunch **Total Food Service TEXTBOOK INCOME** Sales to Adults FOOD SERVICE 968995 64 65 66 67 68 69 71 72 73 74 75 886 887 889 889 992 993 993 993

0 0

0 0 0

S RECEIVED/REVENUES NG JUNE 30, 2021

L				-	L				-	-	7	Γ
ŀ	¥	8	ا ا		ц (36)	L (08)	פֿ	[09)	(02)	(80)	2 (6)	T
			(10)	(07)	(30)	(40)	(oc)	(no)	fort	(86)	(ne)	
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	a S
7		1000	007		c	c	Security	c	c			
105	y Proceeds from Vendors. Contracts School Facility Occupation Tax Proceeds	1983	0,430	Þ				0)	,
106		1991	0	0	0	0	0	0				
107		1992	0									
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0			0	0
109	Other Local Revenues (Describe & Itemize)	1999	424,876	289,556	0	0	0	310,511	0		0	0 0
110			1,928,188	289,556	0	0	0	310,511	0	_	0	0
1,	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	108,606,138	20,933,380	4,074,325	5,756,473	2,710,436	316,112	11,205		0	0
:	Total Receints/Revenues from Local Sources (with Student Activity Funds 1799)											
112		1000	109,437,848									
<u> </u>	FLOW-THROUGH RECEIPTS/REVENUES FROM											
113	ONE DISTRICT TO ANOTHER DISTRICT (2000)											
114	Flow-through Revenue from State Sources	2100	0	0		0	0					
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0					
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0					
117	7 Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0					
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
119	119 UNRESTRICTED GRANTS-IN-AID (3001-3099)											
120	Evidence Based Funding Formula (Section 18-8.15)	3001	7,762,652	0	0	0	0	0		_	0	0
12		3005	0	0	0	0	0	0			0	0
122		3030	0	0	0	0	0	0			0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0			0	0
124	Total Unrestricted Grants-In-Aid		7,762,652	0	0	0	0	0		_	0	0
125	125 RESTRICTED GRANTS-IN-AID (3100 - 3900)											
126	SPECIAL EDUCATION											
127	Special Education - Private Facility Tuition	3100	1,203,714			0						
128	1-0	3105	0			0						
129	Special Education - Personnel	3110	0	0		0						····
130	Special Education - Orphanage - Individual	3120	282,713			0						
131	Special Education - Orphanage - Summer Individual	3130	28,281			0						
132	Special Education - Summer School	3145	0			0						
133		3199		0		0						
134	Total Special Education		1,514,708	0		0						
135	CAREER AND TECHNICAL EDUCATION (CTE)											
136	CTE - Technical Education - Tech Prep	3200	0	0			0					
137	7 CTE - Secondary Program Improvement (CTEI)	3220	142,789	0			0					
138	CTE - WECEP	3225	0	0			0					
139	CTE - Agriculture Education	3235	0	0			0					
140		3240	0	0			0					
1		3270	0	0			0					
142	CTE - Other (Describe & Itemize)	3299	22,414	0			0					
143	Total Career and Technical Education		165,203	0			0					
144	BILINGUAL EDUCATION											
145		3305	0				0					
146		3310	0				0 (
14/	7 Total Bilingual Ed		O				n					٦

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

100 100		(20)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
City		(20)	(30)	(40)	(20)	(69)	(70)	(08)	96
State free Lunch & Breadfast Acrit # Educational Februaries Poperations & Departions & Departions & Departions & Departions & Departicular & Department									
State free funch & Breakfast School Breakfast Inhitiative Driver Education Adult Ed (Fron ICCR) 3370 1199,684 Driver Education Adult Ed (Fron ICCR) 3370 1199,684 Driver Education Adult Ed (Fron ICCR) 3370 1199,684 Driver Education Adult Ed (Fron ICCR) 3499 1499 178AMS-DOFIATION 3409 1499 1499 1499 1499 1499 1499 1499 1		Operations &	Debt Services	Transportation Re	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
State for untable 3850 4,615 Adult det untuch & Brankisst 3860 4,615 Dinver feducation 3370 199,694 Adult det (from ICES) 3410 199,694 Adult det (from ICES) 3410 199,694 Transportation 3520 0 Transportation - Special Education 3500 0 Transportation - Special Education 3500 0 Learning improvement - Change Grants 360 0 Learning improvement - Change Grants 360 0 Learning improvement - Change Grants 360 0 Christop General Education Block Grant 3706 0 Christop General Education Block Gra		Maintellance			Security				
School Beachtain Initiative									
Marker Education		0							
Adult Ed (from ICCB) Adult Ed (from ICCB) 3499 0 Adult Ed (from ICCB) 3499 0 0 Adult Ed Cherr (Describe & Itemize) 3500 0 <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		0							
Adult Ed. Other (Describe & Itemite) 3499 0 TANASPORTATION 3500 0 Transportation - Special eldecation 3510 0 Transportation - Other (Describe & Itemize) 3510 0 Total Transportation - Special eldecation 3600 0 Iteraning Improvement - Change Grants 3600 0 Scientific Literacy 3600 3600 0 Total Transportation - Special Education 3760 0 0 General Education Block Grant 3760 0 0 Chicago General Education Block Grant 3765 0 0 Chicago General Education Block Grant 3765 0 0 Chicago General Education Block Grant 3765 0 0 Chicago General Education Block Grant 3775 0 0 Chicago General Education Blo		0	0	0	0	0	0	0	0
Transportation 3500 0 Transportation - Special Education 3510 0 Transportation - Other (Describe & Itemize) 3509 0 Total Transportation 3610 0 Scientific Literacy 3600 0 Scientific Literacy 3600 0 Transportation 3600 0 Transportation - Special Education 3600 0 Scientific Literacy 3600 0 Chicago General Education Brock Grant 3705 0 Chicago General Education Brock Grant 3705 0 Chicago General Educational Improvement Block Grant 3705 0 School Safety & Educational Improvement Block Grant 3705 0 School Safety & Educational Improvement Block Grant 3705 0 Kernelde Learning Opportunities - Summer Bridges 3825 12,015 Kernelde Learning Opportunities - Summer Bridges 3825 12,015 Kernelde Learning Opportunities - Summer Bridges 3825 4,935,554 Total Restricted Grants-In-Aid Received Directly from the Federal Goott (Describe & Learning		0	0	0	0	0	0	0	0
Transportation - Regular and Vocational Transportation - Secial Education Transportation - Charge Grants Transportation - Charge Grants Transportation - Charge Grants Transportation - Charge Grants Scientific Literace - Charge Grants Scientific Literace - Charge Grants Transportation - Secure Specific Literace - Charge Grants Transportation - Charge Grants Transportation - Secure Specific Clarat Transportation - Secure Specific Clarat Transportation - Secure Specific Clarat Transportation - Charge Grants Transportation - Secure Specific Clarat Transportation - Secure Specific Clarat Transportation - Secure Specific Clarat Transportation - Charge Grants Transportation - Charge Grants Transportation - Charge Grants Transportation - Secure Specific Clarat Transportation - Secure Specific Clarat Transportation - Charge Specific S									
Transportation - Special Education Transportation - Special Education Transportation - Special Education Transportation Esaming improvement - Change Grants Scientific Literacy Transf Armanyor Department Esaming improvement - Change Grant Chicago General Education Block Grant Chicago General Education Chicago General Chicago Chicago General Education Chicago General Education Chicago General Education Chicago General Education Chicago General Chicago Chicago General Education Chicago General Chicago Chicago General Chicago Chicago General Chicago Chicago Chicago General Chicago Chicago Chicago Chicago General Chicago		0		197,035	0				
Transportation - Other (Describe & Itemie) 3599 0 Transportation - Other (Describe & Itemie) 704 Intention - Other (Describe & Itemie) 0 Scientific Literacy 360 0 Family Childhood - Block Grant 3705 3,039,3319 Enry Childhood - Block Grant 3705 0 Christog General Educational Block Grant 3765 0 School Safety & Educational Improvement Block Grant 3765 0 School Safety & Educational Improvement Block Grant 3780 0 School Safety & Educational Improvement Block Grant 3780 0 Infrastructure Improvements - Planning/Construction 3325 0 School Infrastructure - Maintenance Projects 3925 1,2,015 Other Restricted Revene from State Sources (Describe & Itemize) 3920 12,688,706 Actival Restricted Grants-In-Aid 4031 0 1,568,706 Actival Receipts from State Sources 1000 12,688,706 0 RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) 1001 0 1,688,706 Intensit 1001 1001 0 <t< td=""><td></td><td>0</td><td></td><td>3,000,968</td><td>0</td><td></td><td></td><td></td><td></td></t<>		0		3,000,968	0				
Learning propriation 10tal Transportation		0		0	0				
Scientific Literacy Scientific Literacy Scientific Literacy Truant Altamative/Dottonal Education Scientific Literacy Chicago General Education Bock Grant Chicago General Education Block Grant Trechnology for Success State Object State State Day State Chartes Charter School Infrastructure Improvements - Planning/Construction State Charter School Infrastructure Infrastructure - Maintenance Projects Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 1005 Total Receipts from State Sources RECEIPTS/RECEIVED BIRECTLY FROM FEDERAL GOVT (4001-4009) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 1005 MAGNET Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 1006 MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 1006 MAGNET Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 1006 MAGNET Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 1006 MAGNET Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 1006 MAGNET Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 1006 Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 1006 Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 1006 Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 1	0	0		3,198,003	0				
Scientific Literacy 3660 0 Truant Alternative/Optional Education 3655 3,039,319 Early Childrode-1 Biots Grant 3755 0 Chicago General Education Block Grant 3765 0 School Safety & Education Block Grant 3775 0 School Safety & Educational Improvement Block Grant 3775 0 Technology - Technology for Success 3815 0 State Charter Schools 3825 0 Extended Learning Opportunities - Summer Bridges 3825 0 Extended Learning Opportunities - Summer Bridges 12,015 0 Cholon Infrastructure - Maintenance Projects 3925 12,015 Och Her Restricted Grants-In-Ald 12,015 12,698,206 Atola Receipts from State Sources (Describe & Itemize) 3920 12,698,206 Intensity From Intensity Received Directly from the Federal Govt (Jobs-4090) 4,033 0 Intensity Received Directly from the Federal Govt (Jobs-4090) 4,005 0 MAGNET Construction (Impact Ald) 4,005 0 MAGNET Construction (Impact Ald)									
Truant Alternative/Optional Education 3695 3,039,319 Early Childhood - Block Grant 2705 0 Chicago Celeucational Services Block Grant 3755 0 Chicago Educational Improvement Block Grant 3775 0 School Safety & Educational Improvement Block Grant 3775 0 Technology for Success 3815 0 State Charter Schools 3825 0 Extended Learning Opportunities - Summer Bridges 3825 0 State Charter Schools School Infrastructure - Maintenance Projects 3925 0 School Infrastructure - Maintenance Projects 3925 12,015 Ochter Restricted Grants-In-Aid A935,554 12,015 Chola Infrastructure - Maintenance Projects 12,698,206 Arcellar School on State Sources (Describe & Itemize) 3925 12,698,206 School Infrastructure - Maintenance Projects 4001 0 Total Receipts from State Sources (Describe & Itemize) 4001 0 Federal Impact Aid Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) 12,698,206 Construction (Impact Aid)		0		0	0				
Early Childhood - Block Grant 3705 0 Chicago General Education Block Grant 3765 0 Chicago Educational Services Block Grant 3775 0 School Safety & Educational Improvement Block Grant 3775 0 State Charter Schools 3815 0 Extended Learning Opportunities - Summer Bridges 3825 0 Infrastructure Improvements - Planning/Construction 3920 12,015 School Infrastructure Improvements - Planning/Construction 3920 12,015 School Infrastructure Improvements - Planning/Construction 3920 12,698,206 School Infrastructure Maintenance Projects 4,935,554 4,935,554 Total Restricted Grants-In-Aid Received Directly from the Fed Cov (Describe & 14009) 12,698,206 12,698,206 Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) 4001 0 Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) 4009 0 Onstruction (Impact Aid) 4005 0 0 MAGNET 4005 0 0 Onstruction (Impact Aid) <				0	0				
Chicago General Education Block Grant 3765 0 Chicago Educational Services Block Grant 3767 0 School Safety & Educational Improvement Block Grant 3775 0 Technology for Success 3780 0 State Charter Schools 3825 0 State Charter Schools 3825 0 School Infrastructure Improvements - Planning/Construction 3920 12,015 School Infrastructure Maintenance Projects 3920 12,015 Other Restricted Revenue from State Sources (Describe & Itemize) 3920 12,698,206 Total Receipt from State Sources RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) 12,698,206 UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOYT (4001-4009) 4001 0 Interactive Grants-In-Aid Received Directly from the Federal Goyt 4005 0 Other Unrestricted Grants-In-Aid Received Directly from the Federal Goyt 4005 0 Head Start Construction (Impact Aid) A005 0 MAGNET Other Machine Reserviced Grants-In-Aid Received Directly from the Federal Goyt (Describe & 4009) 0 Itemize Restricted Grants-In-Aid R		0		0	0				
Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant School Safety & Educational Improvement Block Grant Fechnology - Technology for Success State Charter Schools Streaded Learning Opportunities - Summer Bridges Infrastructure Improvements - Planning/Construction School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources (Describe & Itemize) Total Receipts from State Sources (Describe & Itemize) Other Restricted Grants-In-Aid RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) Intenstricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Intensite) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Netstricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009)		0		0	0				
School Safety & Educational Improvement Block Grant Technology - Technology for Success State Charter Schools State Charter Schools State Charter Schools Extended Learning Opportunities - Summer Bridges Infrastructure Improvements - Planning/Construction School Infrastructure - Maintenance Projects Other Restricted Revente from State Sources (Describe & Itemize) Total Receipts from State Sources (Describe & Itemize) Total Receipts from State Sources RECEIPTS/REVENUES FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Intensity Construction (Impact Aid) Head Start Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Other Wacker Other Wacker Other Macker Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Intensity Construction (Impact Aid) Head Start Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Intensity Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Intensity Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009)		0		0	0				
Technology for Success State Charter Schools Extended Learning Opportunities - Summer Bridges Infrastructure improvements - Planning/Construction School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources (Describe & Itemize) Total Receipts from State Sources RECEIPTS/REVENUES FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) MAGNET Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009) Itemize)		0	0	0	0	0			0
Extended Learning Opportunities - Summer Bridges Extended Learning Opportunities - Summer Bridges Infrastructure Improvements - Planning/Construction School Infrastructure - Maintenance Projects Chroning Construction Chren Restricted Revenue from State Sources (Describe & Itemize) Total Receipts from State Sources (Describe & Itemize) Total Receipts from State Sources RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt Construction (Impact Aid) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009 Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009 Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009 Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4009 Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		0	0	0	0	0			0
Extended tearning Opportunities - Summer Bridges Infrastructure Improvements - Planning/Construction School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources (Describe & Itemize) Total Reselpts from State Sources (Describe & Itemize) Total Reselpts from State Sources (Describe & Itemize) TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNINESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from FeDERAL GOVT THRU THE STATE (4100-4999)				0					
School Infrastructure Improvements - Planning/Construction School Infrastructure improvements - Planning/Construction School Infrastructure - Maintenance Projects Other Restricted Grants-In-Aid RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) Other Unestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090) Head Start Construction (Impact Aid) Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090) Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)				0					
School Infrastructure - Maintenance Projects Other Restricted Grants-In-Aid Total Receipts from State Sources (Describe & Itemize) Total Receipts from State Sources Total Receipts from State Sources RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Rederal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) Head Start Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize) Total Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Itemize)	3420	C				0			
Other Restricted Revenue from State Sources (Describe & Itemize) 3999 12,015 Total Receipts from State Sources 3000 12,698,206 RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4009) Head Start Construction (Impact Aid) Head Start Construction (Impact Aid) Adolgout Construction (Impact Aid) Adolgout Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090) Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4090) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & 4090) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt	3925	0				0			0
Total Receipts from State Sources (Josonice and Inc.) Total Receipts from State Sources RECEIPTS/REVENUES FROM FEDERAL GOUTCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt MAGNET CONSTRUCTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4050) Head Start CONSTRUCTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4050) Head Start CONSTRUCTED GRANTS-IN-AID RECEIVED DIRECTLY from the Federal Govt (Describe & 4090 MAGNET CONSTRUCTED GRANTS-IN-AID RECEIVED DIRECTLY from the Federal Govt (Describe & 4090 Total Restricted Grants-In-Aid Received Directly from the Federal Govt THRU THE STATE (4100-4999)		c	c	c	•	C	c	C	0
Total Restricted Grants-in-Aid RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-in-Aid Received Directly from the Federal Govt Construction (Impact Aid) MAGNET Construction (Impact Aid) MAGN	;			, ,,,,				o c	0 0
Total Receipts from State Sources RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 4009) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) Head Start Construction (Impact Aid) Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4095) Other Restricted Grants-In-Aid Received Directly from the Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		o (o (3,198,003	0 (0 (> (0 0	5 6
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 4009) Itemize) RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) MAGNET Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4050 Other Restricted Grants-In-Aid Received Directly from Federal Govt Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	3000	0	0	3,198,003	D	0	>	•	5
Prederal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Boscribe & 4001 0 Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 4009 0 Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt (A045-4090) Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4050 0 Other Restricted Grants-In-Aid Received Directly from Federal Govt THRU THE STATE (4100-4999) Total Restricted Grants-In-Aid Received Directly from FeDERAL GOVT THRU THE STATE (4100-4999)	•								
Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 4009) Itemize) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt Construction (Impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4050) Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	(4001-4009)								
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & 4009) Itemize) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt (4045-4090) Head Start Construction (impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4050 Other Restricted Grants-In-Aid Received Directly from Federal Govt Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	4001	0	0	0	0	0	0	0	0
Itemize) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) Head Start Construction (impact Aid) MAGNET Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090 Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)									
Intel Unrestricted Grants-In-Aud Received Directly From FEDRAL GOVT (4045-4090) Head Start Construction (impact Aid) MAGNET A060 Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090 Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
HEAG STAINTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) Head Start Construction (impact Aid) MAGNET A060 Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090) Total Restricted Grants-In-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		0	5	5	•	>	•	•)
Head Start Construction (Impact Aid) MAGNET Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & 4090 Total Restricted Grants-in-Aid Received Directly from Federal Govt Total Restricted Grants-in-Aid Received Directly from Federal Govt RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	045-4090)								
Construction (Impact Aid) MAGNET 4050 Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & 4090 Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt O RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)									
MAGNET Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & 4090 Itemize) Total Restricted Grants-in-Aid Received Directly from Federal Govt Total Restricted Grants-in-Aid Received Directly from Federal Govt ORESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		0				0			
Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & 4090 Itemize) Total Restricted Grants-in-Aid Received Directly from Federal Govt ORESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	4060	0		0	0	0			
Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt ORESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	4090	•		•	•	•			C
Iosal Restricted Grants-in-aid received Directly from Federal GOVT THRU THE STATE (4100-4999)	0 (0 0		0 0	0				0 0
RESIDENCIED GRANTIS-IN-YIU RECEIVED FROM FEDERAL GOVT TING THE STATE (*100-1939)		5		0	>	5)
	AIE (4100-4999)								
185 TITLE V									
Title V - Innovation and Flexibility Formula		0		0	0				
Title V - District Projects		0		0	0	٠			

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

Fire Prevention & <u>6</u> 0000000 0 0 直 8 Working Cash (20) 0000000 0 Municipal Retirement/Social Capital Projects 9 O (20) 0 0 0 00000 0 0 0 0 000000 0000000000 0 0 Transportation 8 0000000 0 0 **Debt Services** ш 8 000 00000 0000 000000 00000000000000000 Operations & Maintenance (20) 1,041 362,612 23,557 387,864 814,245 814,245 20,684 136,711 96,891 96,891 654 20,684 1,793,301 1,930,012 Educational 9 ပ Acct # 4215 4220 4225 4226 4240 4340 4625 4855 4857 4107 4199 4305 4400 4421 4499 4605 4620 4630 4770 4850 4851 4852 4853 4854 4856 4860 4861 4862 4863 4864 4865 ω Description (Enter Whole Dollars) Fitle IV - Student Support & Academic Enrichment Grant Fed - Spec Education - IDEA - Other (Describe & Itemize) ARRA - Title I - School Improvement (Section 1003g) ARRA - General State Aid - Education Stabilization Fed - Spec Education - Preschool Flow-Through Fitle IV - 21st Century Comm Learning Centers Fed - Spec Education - Preschool Discretionary ARRA - McKinney - Vento Homeless Education ARRA - Child Nutrition Equipment Assistance ARRA - Title I - School Improvement (Part A) Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Flow Through Fed - Spec Education - IDEA - Discretionary ARRA - Title IID - Technology-Competitive Food Service - Other (Describe & Itemize) Title I - Low Income - Neglected, Private Title V - Rural Education Initiative (REI) ARRA - Title IID - Technology-Formula ARRA - IDEA - Part B - Flow-Through Child and Adult Care Food Program Title IV - Other (Describe & Itemize) Title V - Other (Describe & Itemize) CTE - Perkins - Title IIIE - Tech Prep Fitle I - Other (Describe & Itemize) ARRA - Title I - Delinquent, Private ARRA - Title I - Neglected, Private **Fotal Federal - Special Education** CTE - Other (Describe & Itemize) FEDERAL - SPECIAL EDUCATION ARRA - IDEA - Part B - Preschool National School Lunch Program Summer Food Service Program Impact Aid Competitive Grants Breakfast Start-Up Expansion ARRA - Title I - Low Income Impact Aid Formula Grants School Breakfast Program Fitle I - Migrant Education Fresh Fruits & Vegetables Federal - Adult Education Special Milk Program Title I - Low Income Total CTE - Perkins **Total Food Service** FOOD SERVICE CTE - PERKINS **Total Title IV Total Title V** otal Title I TITLE IV TITLE 191 192 194 198 199 199 199 199 201 202 203 204 205 205

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

Page 15

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-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
7				Maintenance			Security		•		Safety
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
242	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	60,549			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	132,738	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	233,305	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	39,515	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,255,895	949,460		0	0	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		4,971,698	949,460	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	4,971,698	949,460	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		126,276,042	21,882,840	4,074,325	8,954,476	2,710,436	316,112	11,205	0	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		127,107,752	21,882,840	4,074,325	8,954,476	2,710,436	316,112	11,205	0	0

L	A A	2	,	_	L	_	٠		_	_	<u>-</u>	_
-	c		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
1	Description (Enter Whole Dollars)				Purchased	Supplies &			Non-Capitalized	Termination		1
7		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	lotal	Rudget
က	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
ည	Regular Programs	1100	49,129,673	6,784,475	1,118,127	438,347	618,407	44,974	0	0	58,134,003	58,560,614
9 1	Tuition Payment to Charter Schools	1115	c	c	0 0	c	C	C	c	c	0 0	0 0
- ∞	Special Education Programs (Functions 1200-1220)	1200	11,289,810	1,803,588	904,292	145,760	22,060	5,765,114	0	0	19,930,624	20,471,258
6	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	1,084,143	166,259	104,882	21,336	17,724	0	0	0	1,394,344	5,475,616
=	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12		1300	0	0	0	0	0	0	0	0	0	0
13		1400	386,647	14,525	577,744	87,597	123,593	0	0	0	1,190,106	1,241,379
4 ,	_	1500	4,917,600	291,879	690,836	293,361	117,107	30,207	0 0	0 0	6,340,990	7,131,/55
5 4	Summer School Programs	1650	394,990	8,452	> C	0 0	0 0	0 0	0 0	o c	2++,co+ 0	020,505
2 2	_	1700	0 0	0	0	0	0	0	0	0	0	0
18	_	1800	790,221	84,984	2,658	17,222	0	0	0	0	898,085	0
19	_	1900	902,202	90,264	0	24,840	0	264,680	0	0	1,281,986	186,800
8		1910						0			0	0
2	Regular K-12 Programs - Private Tuition	1911						0			0	0
2	Special Education Programs K-12 - Private Tuition	1912						0			0 0	0 0
३३	Special Education Programs Pre-K - Inition	1913										0 0
25	Kemedial/Supplemental Programs R-12 - Private Tuition Remedial/Sunnlemental Programs Pre-K - Private Tuition	1914						0 0			0	0
2 8	_	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	-	1918						0			0	0
59	Summer School Programs - Private Tuition	1919						0			0	0
စ္က		1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32		1922						0			0	0
33		1999	700.00	200 000	000	1 010 473	000	980,485	c	c	980,485	0 570 073 60
2 2 4	Total Instruction ** (without Student Activity Funds)	0001	68,895,286	9,244,426	3,401,539	1,028,463	898 891	7,1045,460	0 0		90.554.065	93.570.442
3 8	7	2000	00,000	23.		2001			•			
3 6												
Š &		2110	917.598	108.886	C	(166)	0	0	0	0	1,026,318	932,287
39		2120	4,366,915	593,146	0	6,611	0	0	0	0	4,966,672	4,610,279
40	Health Services	2130	536,145	92,210	66,924	271,076	0	0	0	0	966,355	673,674
41	Psychological Services	2140	613,092	86,299	0	0	0	0	0	0	699,391	687,272
42		2150	403,318	44,277	0	0 (0 (0 (0 (0 0	447,595	445,193
4 4 4	Other Support Services - Pupils (Describe & Itemize)	2190	0 6 837 068	924.818	0.06.924	0 277.521	0	0	0	0	8.106.331	7,348,705
45												
46		2210	901,814	187,623	614,446	635,375	870	10,000	0	0	2,350,128	2,526,121
47		2220	1,747,397	289,200	594	188,374	0	0	0	0	2,225,565	2,296,973
48	Assessment & Testing	2230	198,488	6,145	470,528	9,904	0	0	0	0	982,065	775,380
49	Total Support Services - Instructional Staff	2200	2,847,699	482,968	1,085,568	833,653	870	10,000	0	0	5,260,758	5,598,474
20												
51		2310	11,312	892	279,481	380	0	88	0	0	292,154	219,230
22		2320	615,478	157,155	93,993	13,845	0 (35,144	0	0 (915,615	1,011,423
53	Special Area Administration Services	2330	170,240	35,403	0	27,125	0	0	0	0	232,768	244,850
54	Tort Immunity Services	2365 2365	0	0	0	0	0	0	0	0	0	0
22	Total Support Services - General Administration	2300	797,030	193,450	373,474	41,350	0	35,233	0	0	1,440,537	1,475,503

		-		6	-	L	C					
F	A		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	J
-[Description (Enter Whole Dollars)	1		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Purchased	Supplies &	Capital Outland	Other Objects	Non-Capitalized	Termination	Total	Riidoet
7		Funct #	Salaries	Employee benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits		19900
99							;	!	•	•	6 6 6 7	
57		2410	4,193,155	984,797	1,766,715	165,782	39,643	185,728	0 0	5 C	1,459,820	8,936,468
20 20	Other Support Services - School Admin (Describe & Itemize) Total Support Services - School Administration	2400	1,140,895 5,334,050	317,253	359 1,767,074	165,782	39,643	185,728	0 0	0	8,794,337	10,479,363
9												***********
61	Direction of Business Support Services	2510	241,518	53,766	0	0	0	0	0	0	295,284	297,168
62	, ,	2520	527,203	117,572	152,705	3,651	171,892	0	0	0 (973,023	1,067,426
8		2540	0	0	0	0 (0 (0 (0	0 (o 0	0 0
49	Pupil Transportation Services	2550	0 0	o c	317 563	13 137	0 23 061	o c	o C	o c	353.761	1.092.450
8 8		2570	0 0	o c	coc'tte	(61,61	100,62	0 0	0	0	0	0
82		2500	768,721	171,338	470,268	16,788	194,953	0	0	0	1,622,068	2,457,044
89												
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
2		2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	128,436	7,092	859'99	0	0	0	0	0	202,186	235,655
72	Staff Services	2640	391,806	83,851	47,278	33,591	0	1,019	0	0	557,545	552,305
73	Data Processing Services	2660	1,391,682	197,060	1,351,323	439,522	2,512,669	0 0	0 0	0 0	5,892,256	5,935,893
4 /		2600	1,911,924	288,003	1,465,259	4/3,113	699,715,7	610,1		S	0,031,36	0,725,033
ر د لا		2900	0 406 403	0	0 238 567	1 808 207	0 7/8 135	0 231 980	0 0	o c	31 876 018	34 082 942
	Total Support Services	2000	18,496,492	3,362,637	2,428,567	1,808,207	6,746,133	006,162	· (0	31,070,018	240,250,40
14	COMMUNITY SERVICES (ED)	3000	11,973	40	32,398	1,308	0	0	0	0	45,/19	678'7/
78	2	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
8		4110			29,932			0 00 111			29,932	30,000
<u></u>	Payments for Special Education Programs	4120			840,181			266,616			1,253,050	849,290
82		4130			0 26 175			1 331 158			1 369 333	1 482 924
3 2	Payments for Community College Drograms	4140			Cition			001/100/1			0	0
ş %		4190			0			0			0	0
8		4100			805,165			1,847,150			2,652,315	2,362,220
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
88		4230						0			0	0
8		4240						0 0			0 0	0 0
- G	Payments for Community College Programs - Tuition	4270						o c				0 0
93	Payments for Other Programs - Turtion Other Payments to In-State Gout Units	4280						0			0	0
94	_	4200						0			0	0
92		4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
86		4340						0			0 (0 0
ရွှ		4370						0			o (5 6
9 3		4380			C			0 0			o	o o
101		4390			o (o (5 6	0
102		9300			o 0			0			O	O
103	Payments to Other Govt Units (Out-of-State) Total Dayments to Other Gout Unite	4400 400			805.165			1.847,150			2,652,315	2,362,220
	~	2000										
198	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107		5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
ļ												

	Υ	-	,			L	,		-	-		
7	A	2	2 6	(300)	(300)	(400)	(500)	(009)	(2007)	(800)	(006)	J
	Description (Enter Whole Dollars)			(2)	Purchased	Supplies &			Non-Capitalized	Termination		
2		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	2200						0			0	0
114		2000						0			0	0
115	115 PROVISIONS FOR CONTINGENCIES (ED)	0009										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		87,403,751	12,607,103	9,467,669	2,837,978	3,647,026	8,184,105	0	0	124,147,632	130,087,933
117			97 403 751	12 607 103	9 467 669	2 837 978	3 647 026	9 164 590	c	c	125 128 117	130.087.933
\equiv			167,604,70	12,007,103	600,104,6	010,100,2	0.50, 1.50,0	occitorio	•)	111011011	20000
118	excess (Dericiency) or Receipts/ Revenues Over Disoursements/ Expenditures (without Student Activity Funds 1999)										2,128,410	
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with	ŧ										
119	Student Activity Funds 1999)										1,979,635	
12,	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
2												
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	539,566	75,330	5,535,585	2,572,349	9,380,498	0	0	0	18,103,328	17,382,746
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	350,000
130	Food Services	2560					324,829		0		324,829	0
131		2500	539,566	75,330	5,535,585	2,572,349	9,705,327	0	0	0	18,428,157	17,732,746
132		2900	0	0	0	0	0	0 (0 (0 (0	0
133	Total Support Services	2000	539,566	75,330	5,535,585	2,572,349	9,705,327	0	9	0	18,428,15/	1/,/32,/46
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs Other Dayments to In-State Govt Units (Describe & Itemize)	4140			00			0			o c	O C
4	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	2000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0 (0 (0 0
140	Corporate Personal Prop. Repl. lax Anticipation Notes	5130						0 0			o c	0 0
150	State Ald Allithipation Certificates Other Interest on Chort-Torm Debt (Decribe & Itemize)	150									o c	o c
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	2200						0			0	0
153	Total Debt Services	2000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	0009										0
155			239,566	75,330	5,535,585	2,572,349	9,705,327	0	0	0	18,428,157	17,732,746
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										3,454,683	

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

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<u> </u>	×.	9	2 6	000	(300)	(400)	005)	(009)	(20)	(800)	(006)	_
	Description (Enter Whole Dollars)		,	(200) Employee Benefite	Purchased	Supplies &	Canital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7		runct #		ciripioyee belients	Services	Materials	Aniso inideo		Equipment	Benefits	İ	
158	30 - DEBT SERVICES (DS)											
159	159 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160								,			(
161		4110						0 0			0 0	5 0
163	/ Payments for Special Education Programs Other Payments to In-State Govt Units (Describe & Itemize)	4120						0			0	0
164	4 Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	5 DEBT SERVICES (DS)	2000										
166	5 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	7 Tax Anticipation Warrants	5110						0			0	0
168		5120						0 (0 0	0 0
169		5130						0 0			0 0	0 0
3/5	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Tai	2100						0			0	0
173		2500						2,086,377			2,086,377	2,070,873
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
174								4,385,000			4,385,000	4,385,000
175		2400			0			32,898			32,898	2,000
176		2000			0			6,504,275			6,504,275	6,460,873
177		0009										0
178	Total Disbursements/ Expenditures				0			6,504,275			6,504,275	6,460,873
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,429,950)	
181	40 - TRANSPORTATION FUND (TR)											
182	182 SUPPORT SERVICES (TR)											
183	3 SUPPORT SERVICES - PUPILS											
184	4 Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	5 SUPPORT SERVICES - BUSINESS											
186		2550	26,931	0	6,304,731	44,563	0 (0 (0 0	0 0	6,376,225	9,515,554
187	Other Support Services (Describe & Itemize)	2900	27,183	3,786	0 6 304 731	0 0	o c	o c	0	0	6.407.194	9.515.554
1 8	2	3000			C	0	0	0	0	0	0	0
9	190) PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000)									
6	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193		4120			0			0			0 (0 0
194		4130			0 (0 0			0	5 0
195		4140			0 0						0 0	0 0
197	Tayments for Confinding Conege Programs Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	_	4100			0			0			0	0
199		4400									0	0
50 50	Total Payments to Other Govt Units	4000			0			0			0	0
201	1 DEBT SERVICES (TR)	2000										
202	2 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	3 Tax Anticipation Warrants	5110						0			0	0
204		5120						0			0 (0 0
205		5130						0 0			o 0	o 0
3	State Ald Anticipation Lertificates	2740										

0

0

9,515,554

790,900 136,470 346,390 125,300 55,230 11,600

202,630

0

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

Page 20

Budget 0 986,775 46,220 50,530 175,715 8,596 43,310 681 1,735,008 172,382 210,428 8,128 139,036 32,916 361,628 15,958 6,407,194 2,547,282 423,181 986′9 6,185 4,413 53,524 77,384 1,101 2,471 Total 98 0 Termination 800 0 Non-Capitalized Equipment 90 Other Objects (009) 0 Capital Outlay (200) O 44,563 Supplies & Materials (400) 6,304,731 Purchased Services **⊞**(@ **Employee Benefits** 3,786 50,530 175,715 20,462 172,382 8,128 139,036 32,916 986,775 46,220 8,596 43,310 681 1,735,008 986′9 6,185 4,413 210,428 53,524 77,384 423,181 1,101 2,471 361,628 15,958 54,114 Salaries ပဋ္ဌ 1225 1250 1275 1300 1400 2210 2220 2230 **2200** 5200 2000 1600 1800 1900 **1000** 2110 2120 2130 2140 2150 2190 **2100** 2320 2330 2365 2410 2490 5150 5300 2400 1125 1200 1700 2310 2361 œ 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Other Support Services - School Administration (Describe & Itemize) DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT Description (Enter Whole Dollars) Other Interest on Short-Term Debt (Describe & Itemize) Other Support Services - Pupils (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt Special Education Programs (Functions 1200-1220) SUPPORT SERVICES - GENERAL ADMINISTRATION DEBT SERVICES - INTEREST ON LONG-TERM DEBT Total Support Services - General Administration SUPPORT SERVICES - SCHOOL ADMINISTRATION Risk Management and Claims Services Payments DEBT SERVICES - OTHER (Describe & Itemize) Remedial and Supplemental Programs - Pre-K Remedial and Supplemental Programs - K-12 SUPPORT SERVICES - INSTRUCTIONAL STAFF **Fotal Support Services - Instructional Staff** Truants' Alternative & Optional Programs (Lease/Purchase Principal Retired) Speech Pathology & Audiology Services Special Area Administration Services Adult/Continuing Education Programs Claims Paid from Self Insurance Fund Improvement of Instruction Services **Executive Administration Services** PROVISION FOR CONTINGENCIES (TR) Total Disbursements/ Expenditures Special Education Programs - Pre-K Attendance & Social Work Services Fotal Support Services - Pupils **Board of Education Services** Office of the Principal Services SUPPORT SERVICES - PUPILS **Driver's Education Programs Educational Media Services** UPPORT SERVICES (MR/SS) Summer School Programs Interscholastic Programs Psychological Services Assessment & Testing **NSTRUCTION (MR/SS) Total Debt Services** Bilingual Programs **Guidance Services** Regular Programs Total Instruction Gifted Programs Pre-K Programs Health Services CTE Programs 248 250

20,210

158,430

2,190

1,670,710

6,630

5,560 199,110 7,820

3,100 38,700 2,640

41,930 76,910 15,970

352,810

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Ţ	V	 	ပ ပ	0 (00)	E (300)	- (400)	(500)	1 (608)	(200)	(800)	(006)	
-[-	100	(2007)	(one)	(00+)	(ooc)	(200)	Non-Capitalisad	Termination	(anc)	
c	Description (Enter Whole Dollars)	Funct # Sa	Salaries	Employee Benefits	Services	Supplies of Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
258	Total Support Services - School Administration	2400		377,586							377,586	368,780
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		3,422							3,422	3,350
261	Fiscal Services	2520		104,579							104,579	95,310
762	Facilities Acquisition & Construction Services	2530		0 !							100 071	000 301
763	Operation & Maintenance of Plant Services	2540		108,877							100,011	067'901
264	Pupil Transportation Services	2550		0							0 0	0 0
2662	FOOD SERVICES	2570		o c							0	0
267	Total Support Services - Business	2500		216,878							216,878	204,950
268												
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271		2630		26,079							26,079	22,700
272	Staff Services 26	2640		76,697							76,697	68,500
273	Data Processing Services	2660		269,627							269,627	251,210
274	Total Support Services - Central	7600		372,403							372,403	342,410
275	Other Support Services (Describe & Itemize)	2900		0 00 000 0							1 357 819	1 286 350
	Total Support Services	2000		1,352,819							1,332,013	2,200,230
277	COMMUNITY SERVICES (MR/SS)	3000		1,929							1,929	2,160
278	278 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0 (0 (
282	Total Payments to Other Govt Units	4000		0							o	D
283	DEBT SERVICES (MR/SS)	2000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0 (0	0 0
87	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			Ġ C	0 0
8 8	State Aid Anticipation Certificates	5140						o c			0	0 0
290	Total Debt Services - Interest	2000						0			0	0
29	PROVISION FOR CONTINGENCIES (MR/SS)	0009										0
292	Total Disbursements/Expenditures			3,089,756				0			3,089,756	2,959,220
293											(379,320)	
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	5,567,767	0	0	0	5,567,767	7,748,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
ဓ္ဏ	Total Support Services	2000	0	0	0	0	5,567,767	0	0	0	/9/'/95'5	7,748,000
8	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0 (0 (
305	Payments for CTE Programs	4140			0 (0 0			0 0	0 0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0 0			0			0	0 0
3 8					•							c
900	Tate Dichurcomente (Evnanditures	3	C	c	c	0	5.567.767	0	0	0	5,567,767	7,748,000
;]												

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

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Budget (5,251,655)Total 606 000000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 00000 Termination (800) 0 0 0 0 0 0 0 0 0 0 0 0 000000 0 0 0 Non-Capitalized 8 00000 Other Objects (009) 0 0 0 0 0 0 0 0 0 0 0 0 00000 Capital Outlay ව (වූ 0 0 0 0 0 0 0 0 0 0 0 000000 0 0 0 0 00000 Supplies & Materials ⊤ (<u>6</u> 000000000000000 0 000000 0 0 0 0 Purchased ш (<u>ў</u> 0 0 0 0 0 0 0 0 0 0 0 000000 000 **Employee Benefits** (200) 00000 Salaries ပ<u>ခ</u>ြိ 1000 1100 1115 1125 1200 1400 1500 1600 1650 1700 1800 1900 1910 1912 1913 1914 1915 1916 1917 1911 1300 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 70 - WORKING CASH (WC) Remedial/Supplemental Programs Pre-K Private Tuition Remedial/Supplemental Programs K-12 Private Tuition Description (Enter Whole Dollars) 80 - TORT FUND (TF) Adult/Continuing Education Programs Private Tuition Truants Alternative/Opt Ed Programs Private Tuition Other Support Services - Pupils (Describe & Itemize) Special Education Programs (Functions 1200 - 1220) Special Education Programs K-12 Private Tuition SUPPORT SERVICES - GENERAL ADMINISTRATION Total Support Services - Instructional Staff Risk Management and Claims Services Payments Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Pre-K Special Education Programs Pre-K Tuition Summer School Programs Private Tuition Truant Alternative & Optional Programs Speech Pathology & Audiology Services Adult/Continuing Education Programs Improvement of Instruction Services Tuition Payment to Charter Schools Support Services - Instructional Staff Attendance & Social Work Services Bilingual Programs Private Tuition **Executive Administration Services** Special Education Programs Pre-K Total Support Services - Pupil Gifted Programs Private Tuition CTE Programs Private Tuition **Driver's Education Programs Board of Education Services** Educational Media Services Summer School Programs Interscholastic Programs Total Instruction¹⁴ **Guidance Services** Regular Programs Gifted Programs **NSTRUCTION (TF)**

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-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
^	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
365	Total Support Services - General Administration	2300		0 0	0	0	0	0	0	0)	0
386	Support Services - School Administration	2400						•	C			4.77 m/sm
360	Office of the Principal Services Other Support Services - School Administration (Describe & Itemize)	2410) C	0 0	> C	O	> C	0 0		
369	Total Support Services - School Administration	2400		0	0	0		0	0	0	3	
370	Support Services - Business	2500	The state of the s									
371	Direction of Musiness Support Services	2510		0	0	0		0	0	0)	0
372	Fiscal Services	2520		0	0	0		0	0	0	-	0
373	Operation & Maintenance of Plant Services	2540			0	0		0	0	0		0 ,
374	Pupil Transportation Services	2550		0	0	0	0	0	0 0	0		5 6
3/5	FOOD SERVICES	75.70			0.0		Action of the second se	0	0 0	o c	9	
377	Internal Services Total Support Services - Business	2500		0	0	0		0	0	0	J	
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610			0	0		0	0	0)	0
380	Planning, Research, Development & Evaluation Services	2620			0	0		0	0	0)	0
381	Information Services	2630			0	0		0	0	0		
382	Staff Services	2640			0	0		0	0	0		0 - 1
383	Data Processing Services	2660		0	0	0	0	0	0.0	0		0.0
9 6	Total Support Services - Central	7 2 000	Application of the Control of the Co		CONTRACTOR OF THE PROPERTY OF	Control of the state of the sta		Applied of Springer (Editor 19) and American Company of the Compan	A CONTRACTOR OF THE PROPERTY O	0		7.
ဂို လူ	Other Support Services (Describe & Itemize)	2002			o c	0	0	0	0 0	0	3	
387	COMMINITY SERVICES (TF)	3000			0	0		0	0	0)	C
388	388 PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000					The said to desire a street and the said of the said o	Provident and the second secon	The state of the s			
389	Payments to Other Dist & Govt Units (in-State)											
330	Payments for Regular Programs	4110			0		hane-and	0			,	0
391	Payments for Special Education Programs	4120			0			0				0
392	Payments for Adult/Continuing Education Programs	4130			0		**************************************	0				0
393	Payments for CTE Programs	4140			0			0				0 (
460	Payments for Community College Programs Other Designate to 15 Ctots Good Unite (Describe & Hemiza)	41/0			0			D				D. 6
300	Other Payments to III-state Gov! Onlis (Pestifice & Remise) Total Baymant to Other Diet & Gov! Unite (In-State)	4190			0			0				
36	Payments for Regular Programs - Tuition	4210			And the construction of th			0			J	
398	Payments for Special Education Programs - Tuition	4220						0			J	
339	Payments for Adult/Continuing Education Programs - Tuition	4230						0		ter, enngeske	,	0
8	Payments for CTE Programs - Tultion	4240						0				Ö
404	Payments for Community College Programs - Tuition	4270						0 (- '	0 6
404	Payments for Other Programs - Luition Other Downste to In State Court Liste (Decribe & Hemize)	4280						D				o e
4	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0)	. 0
405	nemarkan minimarkan menangan mengangan mengan mengan mengan mengan mengangan mengangan mengangan mengan mengan Payments for Regular Programs - Transfers	4310					Calma anno	0)	0
406	Payments for Special Education Programs - Transfers	4320						0			J	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330						0				0
408	Payments for CTE Programs - Transfers	4340						0			,	0
603	Payments for Community College Program - Transfers	4370						0			- (0 (
0 1	Payments for Other Programs - Transfers	4380			C			5 6				-
4 0	Uther Payments to In-State GOVI Units - Iransfer (<i>Describe & Itemize</i>)	4390			D			0.0		orten-		
413	Payments to Other Dist & Govt Units (Out of State)	4400			0		erilden men men	0			Total Commission of Commission	0
414	Total Payments to Other Dist & Govt Units	4000			0			0)	0
415	A CONTRACTOR OF THE CONTRACTOR	2000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110						0			ں	2
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			J	0
419	Other Interest or Short-Term Debt	5150						0			J	

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

L	A	8	U	٥	-	Е	L	9	Ξ		ſ	¥		
_			(100)	(200)		(300)	(400)	(200)	(009)	(200)	(800)	(006)		
^	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits		Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Bud	Budget
420	Total Debt Services - Interest on Short-Term Debt	2000							0				0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	0009												0
422			,	0	0	0	0	0	0	0		0	0	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												0	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)													
426	426 SUPPORT SERVICES (FP&S)	2000												
427	SUPPORT SERVICES - BUSINESS													
428	Facilities Acquisition & Construction Services	2530	0	_	0	0	0		0	0		c	0	0
429	Operation & Maintenance of Plant Services	2540	_	_	0	0	0		0	0		c	0	0
430	Total Support Services - Business	2500	_		0	0	0		0	0		c	0	0
43	1 Other Support Services (Describe & Itemize)	2900	J	0	0	0	0	0	0	0	,	0	0	0
432	7 Total Support Services	2000	_	C	0	0	0		0	0	_	0	0	0
433	433 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000												
434	4 Payments to Regular Programs	4110							0				0	0
435	5 Payments to Special Education Programs	4120							0				0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190							0				0	0
437	7 Total Payments to Other Govt Units	4000							0				0	0
438	438 DEBT SERVICES (FP&S)	2000												
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT													
440	Tax Anticipation Warrants	5110							0				0	0
4	Other Interest on Short-Term Debt (Describe & Itemize)	5150							0				0	0
442	Total Debt Service - Interest on Short-Term Debt	2100							0				0	0
443	3 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2700							0				0	0
<u> </u>	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	2300												
444									0				0	0
445	5 Total Debt Service	2000							0				0	0
446	446 PROVISION FOR CONTINGENCIES (FP&S)	0009												0
4	7 Total Disbursements/Expenditures		_	0	0	0	0	0	0	0		0	0	0
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												0	

	A	В	ပ	O	Э	Ш
_	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 T & Prior Levies)	Taxes Received (from 2019 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2020 Levy)	stimated Taxes Due (from the 2020 Levy)
က				(Column B - C)		(Column E - C)
4	Educational	101,228,268	50,500,921	50,727,347	102,465,770	51,964,849
2	Operations & Maintenance	20,643,364	10,681,660	9,961,704	21,672,962	10,991,302
9	Debt Services **	4,072,416	2,026,356	2,046,060	4,111,452	2,085,096
7	Transportation	5,748,408	3,159,535	2,588,873	6,410,660	3,251,125
ω	Municipal Retirement	692'999	416,208	250,561	844,481	428,273
တ	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,750,826	826,340	924,486	1,676,634	850,294
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	134,110,051	67,611,020	66,499,031	137,181,959	66,570,939
20						
27	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.	n when reporting on α ACCRUAL b	asis.			
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services)	erecorded on line 6 (Debt Services	<i>i</i> .			

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26	
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		_	_	ш			I	-	7
4	8								
SCHEDULE OF SHORT-TERM DEBT									
Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021				
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	N NOTES (CPPRT)				0				
Ŧ									
6 Educational Fund					0				
7 Operations & Maintenance Fund					0				
-т					0 (
					0 0				
10 Debt Services - Refunding Bonds 11 Transportation Fund					0				
1					0				
_					0				
14 Other - (Describe & Itemize)					0				
15 Total TAWs		0	0	0 0					
16 TAX ANTICIPATION NOTES (TAN)									
17 Educational Fund					0				
					0				
					0				
20 Other - (Describe & Itemize)									
21 Total TANs		0	0	0					
22 TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23 Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	ation Funds)				0				
Ğ									
25 Total (All Funds)					0				
0									
					0				
SCHEDULE OF LONG-TERM DEBT									
87					penssi		Retired		Amount to be Provided
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	July 1, 2020 thru	Any differences (Described and Itemize)	July 1, 2020 thru	Outstanding Ending June 30, 2021	for Payment on Long- Term Debt
	2100140						June 30, 2021	2 130 000	2 066 041
31 4/26/12 Series 2012 GO School Retunding Bonds	04/26/12			7 4,200,000 6 8 910 000			2,140,000	6.770.000	6.566.713
33 2015 Series - GO Bonds	7/1/20	000,000,6					000/01-1/3	9.705,000	9,413,582
34 20158 Series - Refunding Bonds	51/21/20							1.090.000	1.057,270
	03/29/16	25,290,000		2			175,000	24,650,000	23,909,819
36 2019 Series - Refunding Bonds	12/02/19			3 6,800,000				6,800,000	6,595,812
37 2020 Series - GO Debt Certificates	09/05/20			7	2,280,000			2,280,000	2,211,537
38 40 42 43 45 46 46									
47 48 40		000 100 11		000 000	000 086 6	c	A 395 000	0 00 367 83	777 000 13
949	į	71,985,000		000,086,88		o.	4,363,000	33,423,000	01,020,173
<u> </u>		4. Fire Prevent, Safety, Environmental and Energy Bonds	Bonds	7. Other	7. Other Debt Certificates				
-7	5. Tort Judgment Bonds	spuos		8. Other					
54 3. Refunding Bonds	Building Bonds			9. Other					

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

L		Ц	ď				\
			0	-			4
-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
7	Description (Enter Whole Dollars)	Account No	Tort Immunity	Special Education	Area Vocational Construction	School Facility Occupation Taxes	Driver Education
ω,	Cash Basis Fund Balance as of July 1, 2020			And the state of t			
4	RECEIPTS. - The common many common contraction to the mean to the common contraction of the com						
ç	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80		0			The second secon
9	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0		MaddadamidANdalasi) he mdasdAmad fall NF dashAN a FARSadadh	Appelde englige of far first had a debling benfore, the first first endowdeble meet between the en	
7	Drivers' Education Fees	10-1970		oceahlornino.			280,774
8	School Facility Occupation Tax Proceeds	30 or 60-1983		combant à su		t (p. ellerdesten kaldes för stöller (p. M. M. V. p. de der "Hitterbedek i sjendesfor vertrettijk Med Med Arti	transfer no constituent of a no terrorism of the
<u></u>	Driver Education	10 or 20-3370					The second secon
9	Other Receipts (Describe & Itemize)	-	0				
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	Total Receipts		0	0		0	280,774
13	DISBURSEMENTS:				is a plateau - electrica de la faltaca de constitución de la despetación de la constitución de la despetación d	references and the second state of the second	CONTRACTOR TO CONTRACTOR OF THE CONTRACTOR OF TH
14	Instruction	10 or 50-1000		0			280,774
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	0				
17	DEBT SERVICE	A CONTRACT OF THE STATE OF THE		Best subforces			
18	Debt Services - Interest on Long-Term Debt	30-5200	overville i filorica d	es a si france menti ficha			
,	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300		errein, best fen			
19	1						
2 2	Debt services Other (Describe & Itemize)	30-5400					
7.7	Total Debt Services					O	
77	Other Disbursements (Describe & Itemize)	-					711 000
5	Total Disbursements			0	0	o •	7//087
24	5		0	0			
25		714					
9	Unreserved Cash Balance	05/	0	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES *						
59	Secretarios en de Secretarios de Sec						
္က	Yes No	9-103?					
34	If yes, list in the aggregate the following:	Total Claims Payments:					
32		Total Reserve Remaining:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.	mount for each category.					
35	Expenditures:						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		0				
37	Unemployment Insurance Act		0				
38	Insurance (Regular or Self-Insurance)		0				
39	Risk Management and Claims Service		0				
4	Judgments/Settlements		0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0				
43	Legal Services		0				
44	Principal and Interest on Tort Bonds		0				
45	Other -Explain on Itemization 40 tab		0				
46	Total		0				
4	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0		OK				
40	Cchadulas for Tort Immunity are to be completed for the revenues and expenditures canorized in the Tort Immunity Eund (SR) during the vest	the Tort Imminity Find (80) dur	ing the year				
2			0				

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

									-			-
-	⋖	a	ပ	٥	В	L	5	I I		D	-	7
- '	CARES, CRRSA, and ARP SCHEDULE - FY 2021	nd	ARP	SCHE	IDOL	E - F	Y 20.	27	SCHEDULE	NSTRUCTION	SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:	K BELOW:
8 م	-	ıstrı	uctions	s befor	e com	pleting	7.		https://ww Al	w.isbe.net/Do RP-Schedule-I	https://www.isbe.net/Documents/CARES-CRRSA- ARP-Schedule-Instructions.pdf	S-CRRSA-
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	re/exper ds in F)	nd CARES, r21?	X	Yes			No				
2	If the answer to the above question is "YES",	√" si ı	ES", this	, this schedule must be completed	must be c	ompleted						
9	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	CHEDUL	E INTO THE A	FR. IF THE LIN	WE ARE BRC	KEN, THE AF	R WILL BE SE	INT BACK TO	THE AUDITOR F	OR CORRE	CTION.	
7	Part 1: CARES, CRRSA, an	and ARP	REVENUE	NOE								
α	Revenue Section A	Section A on July 1,	Section A is for revenue ra on July 1, 2020 through Ju prior year FY20 AFR.	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.	11 reported on t S grant expendi	he FY21 AFR for ture reports for	FY20 EXPENDIT	URES claimed sported in the				
0 0			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	Total
9 7	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
= 2	ESSER I (Anniv) (CARES Act) (ERIS SUR PROGRAM CODES: FR. DE EF. PI)	4998	_				social security					c
7 2	┸	4998										
2 2	_	4998										
-	┷	4998										
15										•		-
16	Total Revenue Section A		0	0		0	0	0			0	•
17	Revenue Section B	Section B claimed o AFR.	is for revenue r in July 1, 2020 th	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.	1 reported on t 2021 FRIS grant	he FY21 AFR an expenditure rep	d for FY21 EXPE sorts and report	NDITURES ed in the FY21				
- 8			(10)	(20)	(30)	(40)	(20)	(99)	(70)	(88)	(06)	Total
6	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2 2	ESSEB I (mily) (CARES Act) (ERIS SUR PROGRAM CODES: ER. DE. EE. PI.)	4998	511 923				Social Security					713 515
2 2		link in cell A22	27,384									27,384
3			-								-	
2 2		4998		747,868								747,868
135	_	4998	-									
56	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										6
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	743,972									743,972
28	Total Revenue Section B		1,283,279	949,460		0	0	0			0	2,232,739
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue	or Re	renue Acc	ount 4998	- Total R	evenue						
စ္က	Total Other Federal Revenue (Section A plus Section B)	4998	1,255,895	949,460		0	0	0			0	2,205,355

Page 29

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

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4	2 6	ا ا	0.00	ŭ			١	-	,		2 205 355
_	4998	1,255,895	949,460		>	-				-	2,203,333
32 Difference (must equal 0)		•	•		0	0	<u> </u>				•
33 Error must be corrected before submitting to ISBE		ОК	ОК		OK	OK	OK			OK	οĸ
34											
Part 2: CARES. CRRSA. and ARP EXP	A PE		ENDITURES	SES							
1		-				1000	10.0	1 4 4			
36 Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.	0, 2021	-KIS Expendi	tures repor	rs may assi	st in determ	ining the e	xpenaitures	nae per	.w.		
37 Expenditure Section A:		*.									
							DISBURSEMENTS-	1000	1001	1000	1000
ESSER I EXPENDITURES			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(nos)	(ana)	(700) Non-Capitalized	(aoo) Termination	Total
40			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
41 FUNCTION											
	below										
	1000		250,000								250,000
44 SUPPORT SERVICES Total Expenditures	2000					261,923	201,592				463,515
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	elow (these									-	
46 expenditures are also included in Function 2000 above)											
47 Facilities Acquisition and Construction Services (Total)	2530	•									•
48 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						201,592				201,592
49 FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these	v (these									-	
51 expenditures are also included in Functions 1000 & 2000 above).	we).										
	1000										•
32 in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, FOULPMENT (Included											
53 In Function 2000)	2000						•		•		-
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, CALLIFORM TOTAL TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		0		0
Expenditure Section B:		_				_	_		_		
			-				DISBURSEMENTS				-
CARES			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)
EXPENDITURES			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized Foulthment	Termination Renefits	Total
59 FUNCTION					SOLANGE						
60 1. List the total expenditures for the Functions 1000 and 2000 below	below										
61 INSTRUCTION Total Expenditures	1000										•
62 SUPPORT SERVICES Total Expenditures	2000				27,384						27,384
63 1st the specific emanditures in Eunctions: 2530, 2540, & 2560 below ithese	elow (these						-				
64 expenditures are also included in Function 2000 above)											
65 Facilities Acquisition and Construction Services (Total)	2530										•
66 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										•
67 FOOD SERVICES (Total)	2560				27,384						27,384
89											
3. List the technology expenses in Functions: 1000 & 2000 below (these	v (these										
69 expenditures are also included in Functions 1000 & 2000 above).	we).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 70 in Eunchion 1000)	1000										0
	9000										
71 In Function 2000)	-										,

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

A	8	O	٥	ш	ш	9	I	_	ſ	~	7
TOTAL TECHNOLOGY-RELATED S EQUIPMENT (Total TECHNOLOG	Total				0	0	0		0		0
72 Functions) 73 Expenditure Section C:											
74 ESSER II EXPENDITURES			(100)	(200)	(300)	(400)	DISBURSEMENTS- (500)	(009)	(700)	(800)	(006)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Benefits	Expenditures
77 FUNCTION 78 1. List the total expenditures for the Functions 1000 and 2000 below	velow										
79 INSTRUCTION Total Expenditures	1000										
80 SUPPORT SERVICES Total Expenditures	2000					968,979					968,979
2. Ust the specific expenditures in Functions: 2530, 2540, & 2560 below (these	low (these				-						
83 Facilities Acculsition and Construction Services (Total)	2530										
	2540					968,979	_				968,979
85 FOOD SERVICES (Total)	2560										0
eń.	(these										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	85667										
88 in Function 1000)	1000										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 89 In Function 2000)	2000										0
	Total Technology				0	0	6		0		0
91 Expenditure Section D:							-		-		
92 93 GEER I EXPENDITURES			(100)	(200)	(300)	(400) Sumlies &	DISBURSEMENTS- (500)	(009)	(700) Non-Capitalized	(800) Termination	(900) Total
94			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
95 FUNCTION 96 1. List the total expenditures for the Functions 1000 and 2000 below	nelow										
INSTRUC	1000										•
98 SUPPORT SERVICES Total Expenditures	2000										0
2. List the	ow (these										
100 expenditures are also included in Function 2000 above)											
101 Facilities Acquisition and Construction Services (Total) 102 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	25.30										
103 FOOD SERVICES (Total)	2560										0
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these re).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 106)	1000										•
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 107 in Function 2000)	2000										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total Technology				0		•		0		0
109 Expenditure Section E:						_	_				
110 Other CARES, CRRSA, ARP Federal Stimulus			(001)	(002)	(300)	(400)	DISBURSEMENTS	(600)	(002)	(800)	(006)
			(AAT)	lanal	innel	(not)	faaci	lana!	land	land	/mm/

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

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¥		n	اد		u						∠ -	ار
Fund EXPENDITURES	ITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
	FUNCTION											
11. List the total expenditures for the Functions 1000 and 2000 below	r the Functions 1000 and 2000 b	elow										
115 INSTRUCTION Total Expenditures		1000										0
116 SUPPORT SERVICES Total Expenditures		2000										0
2. Ust the specific expenditures in functions: 2530, 2540, & 2560 below (these	nctions: 2530, 2540, & 2560 bel	ow (these										
118 expenditures are also incl	expenditures are also included in Function 2000 above)											
119 Facilities Acquisition and Construction Services (Total)	es (Total)	2530										0
120 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	VICES (Total)	2540										0
121 FOOD SERVICES (Total)		2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these	Functions: 1000 & 2000 below	(these										
123 expenditures are also included	expenditures are also included in Functions 1000 & 2000 above).	'e).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	SERVICES, EQUIPMENT (Included	1000										0
1.24 in Function 1000)												
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 125) in Euroction 2000)	: SERVICES, EQUIPMENT (Included	2000										0
TOTAL TECHNOLOGY, BELATED SLIPPLIES PUBCHASE SERVICES	IFS MIRCHASE SERVICES						_			******		
EQUIPMENT (Total TECHNOLOGY included in all Expenditure	uded in all Expenditure	Total				0	•	•		•		0
126 Functions)		reconology										
127												
128 Expenditure Section F:	ection F:											
129 TOTAL EXPENDITURES (from all	JRES (from all			(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(200)	(908)	(006)
CARES, CRRSA, & ARP funds)	& ARP funds)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
	FUNCTION							,				
133 INSTRUCTION		1000		250,000	• —	<u>•</u>	•	•	•	•		250,000
SUPPORT SERVICES	•	2000		•	<u>•</u>	27,384	1,230,902	201,592	•	<u> </u>		1,459,878
	TOTAL EXPENDITURES											1,709,878
136												
	ection G:											
TOTAL TECHNOLOGY	NOLOGY			(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	(600)	(002)	(800)	(006)
EXPENDITURES (from all CARES,	om all CARES,				Employee	Purchased	Supplies &			Non-Capitalized	Termination	Total
CRRSA, & ARP funds)	(P funds)			Salaries	Benefits	Services	Materials	Capital Outlay		Equipment	Benefits	Expenditures
141 FUN	FUNCTION						_	_	_	-		
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	IES, PURCHASE SERVICES, enditures)	Total Technology				0	0	0		0		0
142		;										

	A	В	ပ	۵	Ш	ш	9	I		ſ	¥	7
_	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	IND DEPRE	CIATION									
~	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumlated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
က	3 Works of Art & Historical Treasures	210				0					0	0
4	Land	220					grant sitting					
2	Non-Depreciable Land	221	2,539,178			2,539,178						2,539,178
9	Depreciable Land	222				0	S		0		0	0
7	Buildings	230			Lance		en encentre.					
∞	Permanent Buildings	231	248,869,320	12,142,240		261,011,560	ß	107,537,127	5,220,231		112,757,358	148,254,202
ြ	Temporary Buildings	232					8		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	13,594,544			13,594,544	8	9,911,840	679,727		10,591,567	3,002,977
Ξ	11 Capitalized Equipment	250					giret in conce					
12	2 10 Yr Schedule	251	54,704,314	4,340,290	1,883,737	57,160,867	8	50,553,015	5,716,087	1,883,737	54,385,365	2,775,502
13	3 5 Yr Schedule	252					'n		0		0	0
14	4 3 Yr Schedule	253				0	m		0		0	0
15	15 Construction in Progress	260	4,271,812	1,776,337	4,271,812	1,776,337						1,776,337
16	Total Capital Assets	200	323,979,168	18,258,867	6,155,549	336,082,486	garana and	168,001,982	11,616,045	1,883,737	177,734,290	158,348,196
11	7 Non-Capitalized Equipment	8	A CONTRACTOR AND A CONT			0	8		0			
18	3 Allowable Depreciation								11,616,045			

	Α	j B	l c	l D	E	F	41
1			····	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 20)		1.000.000.000.000.000.000.000.000.000.0	
2		I	his schedule	is completed for school districts only.			
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount	
6			OP	ERATING EXPENSE PER PUPIL			
	EXPENDITURES:				*		constant)
	ED O&M	Expenditures 16-24, L116 Expenditures 16-24, L155		Total Expenditures Total Expenditures	\$	124,147, 18,428,	
10		Expenditures 16-24, L178		Total Expenditures		6,504,	1,275
11	TR MR/SS	Expenditures 16-24, L214 Expenditures 16-24, L299		Total Expenditures Total Expenditures		6,407, 3,089,	
13	TORT	Expenditures 16-24, L429		Total Expenditures		3,069,	0
14				Total Expenditures	\$	158,577,	,014
	LESS RECEIPTS/REVENUES OR DISE	BURSEMENTS/EXPENDITURES NOT APPLICABLE TO 1	HE REGULAR	K-12 PROGRAM:			
	TR TR	Revenues 10-15, L43, Col F Revenues 10-15, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (In State) Summer Sch - Transp. Fees from Pupils or Parents (In State)	\$		0
	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)			0
	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)			0
	TR TR	Revenues 10-15, L50 Col F Revenues 10-15, L52, Col F	1424 1432	Summer Sch - Transp. Fees from Other Sources (Out of State) CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)			0
	TR TR	Revenues 10-15, L59, Col F Revenues 10-15, L60, Col F	1451 1452	Adult - Transp Fees from Pupils or Parents (In State) Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)			0
	TR O&M-TR	Revenues 10-15, L62, Col F Revenues 10-15, L151, Col D & F	1454 3410	Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 10-15, L151, Col D & F	3410 3499	Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through			0
	O&M-TR O&M	Revenues 10-15, L214, Col D,F Revenues 10-15, L224, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education			0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs			0
35 36	ED ED	Expenditures 16-24, L9, Col K - (G+I) Expenditures 16-24, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K			0
37		Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs			0
38		Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		403,4	
39 40	ED	Expenditures 16-24, L20, Col K Expenditures 16-24, L21, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition			0
41		Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition			0
42		Expenditures 16-24, L23, Col K Expenditures 16-24, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition			0
44		Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			0
45 46	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition			0
47		Expenditures 16-24, L27, Col K Expenditures 16-24, L28, Col K	1917 1918	CTE Programs - Private Tuition Interscholastic Programs - Private Tuition			0
48		Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition			0
49 50	ED FD	Expenditures 16-24, L30, Col K Expenditures 16-24, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition			0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition			0
	ED ED	Expenditures 16-24, L77, Col K - (G+I) Expenditures 16-24, L104, Col K	3000 4000	Community Services Total Payments to Other Govt Units		45, 2,652,	,719
	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		3,647,	
55		Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment			0
	0&M 0&M	Expenditures 16-24, L134, Col K - (G+I) Expenditures 16-24, L143, Col K	3000 4000	Community Services Total Payments to Other Govt Units			0
	0&м	Expenditures 16-24, L155, Col G	-	Capital Outlay		9,705,	,327
_	O&M DS	Expenditures 16-24, L155, Col I Expenditures 16-24, L164, Col K	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units			0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,385,	,000
62 63		Expenditures 16-24, L189, Col K - (G+I) Expenditures 16-24, L200, Col K	3000 4000	Community Services Total Payments to Other Govt Units			0
64	TR	Expenditures 16-24, L200, Col K Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			0
65 66		Expenditures 16-24, L214, Col G	-	Capital Outlay			0
	MR/SS	Expenditures 16-24, L214, Col I Expenditures 16-24, L220, Col K	1125	Non-Capitalized Equipment Pre-K Programs			0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K			0
	MR/SS MR/SS	Expenditures 16-24, L224, Col K Expenditures 16-24, L225, Col K	1275 1300	Remedial and Supplemental Programs - Pre-K Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs			3,596
	MR/SS MR/SS	Expenditures 16-24, L284, Col K Expenditures 16-24, L289, Col K	3000 4000	Community Services Total Payments to Other Govt Units		1,	,929 0
74	Tort	Expenditures 16-24, L289, Col K Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs			0
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K			0
	Tort Tort	Expenditures 16-24, L329, Col K - (G+I) Expenditures 16-24, L330, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs			0
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs			0
	Tort Tort	Expenditures 16-24, L338, Col K Expenditures 16-24, L339, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition			0
81	Tort	Expenditures 16-24, L339, Col K Expenditures 16-24, L340, Col K	1911	Special Education Programs K-12 - Private Tuition			0
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition			0
	Tort Tort	Expenditures 16-24, L342, Col K Expenditures 16-24, L343, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition			0
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition			0
	Tort Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition			0
10/		Expenditures 16-24, L346, Col K Expenditures 16-24, L347, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition			0
88							
89	Tort Tort	Expenditures 16-24, L348, Col K Expenditures 16-24, L349, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition			0

	Α	В	С	D	E	F	ДΗ
1		ESTIMATED OPERATING EXPENSE PER PU	IPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)			
2		<u>This</u>	schedul	is completed for school districts only.			
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE		Amount	
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services	~	0	
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	20,849,354	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		137,727,660	
98		9 Month ADA f	om Avera	ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		5,105.00	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	26,978.97	

A	B	C	D	E F
	ESTIMATED OPERATING EXPENSE PE	R PUPIL (OEF	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)	
†		This schedule	is completed for school districts only.	
Marie est franchestration in terresponde a site and a state of the first and an extended as the form when And the complete to the form a communicate of the soft and a state of the soft and and the soft and the sof				
<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
		<u>P</u>	ER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/REV	/ENUES:			
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 TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
TR	Revenues 10-15, L46, Col F Revenues 10-15, L51, Col F	1416 1431	Regular Transp Fees from Other Sources (Out of State) 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 TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
ED	Revenues 10-15, L58, Col F Revenues 10-15, L75, Col C	1444 1600	Special Ed - Transp Fees from Other Sources (Out of State) Total Food Service	
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	1,606,7
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	
]ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	850,6
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	* 1 × 2 1 × 2 2 2 cm² cm² mat un un un matric consenso que co
ED ED	Revenues 10-15, L93, Col C Revenues 10-15, L94, Col C	1829 1890	Sales - Other (Describe & Itemize) Other (Describe & Itemize)	
ED-O&M	Revenues 10-15, L94, Col C Revenues 10-15, L97, Col C,D	1910	Rentals	
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	(4) (2) (1) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4
ED COAL TO	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	
ED-O&M-TR ED-O&M-MR/SS	Revenues 10-15, L134, Col C,D,F Revenues 10-15, L143, Col C,D,G	3100	Total Special Education Total Career and Technical Education	1,514,7
ED-MR/SS	Revenues 10-15, L143, Col C,D,G Revenues 10-15, L147, Col C,G	3200 3300	Total Bilingual Ed	165,2
BED SED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	4,6
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	TO THE PERSONNEL PROPERTY OF THE PERSON OF T
ED-0&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	199,6
ED-O&M-TR-MR/SS ED	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	3,198,0
ED-O&M-TR-MR/SS	Revenues 10-15, L158, Col C Revenues 10-15, L159, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants Scientific Literacy	
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	3,039,3
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
ED-O&M-DS-TR-MR/SS ED-TR	Revenues 10-15, L165, Col C,D,E,F,G Revenues 10-15, L166, Col C,F	3780 3815	Technology - Technology for Success State Charter Schools	
0&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	12,0
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	4100	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
ED-MR/SS	Revenues 10-15, L190, Col C,D,F,G Revenues 10-15, L200, Col C,G	4100 4200	Total Title V Total Food Service	387,8
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	814,24
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	20,6
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	1,793,3
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	136,7
DED-O&M-TR-MR/SS DED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G Revenues 10-15, L218, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	$111\times1001100001101101101100000000000000$
ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,F,G Revenues 10-15, L223, Col C,D,G	4699 4700	Total CTE - Perkins	96,8
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	200
ED	Revenues 10-15, L255, Col C	4901	Race to the Top	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
DED-TR-MR/SS ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G Revenues 10-15, L258, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)	60,5
ED-0&M-TR-MR/SS	Revenues 10-15, L258, Col C,F,G Revenues 10-15, L259, Col C,D,F,G	4909 4920	McKinney Education for Homeless Children	60,5
BED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	132,7
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	h akarifa Hanga I / Mahadari kakaran Higilagka akarabah dan algis Hadapanini Jangi
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants Grant for State Assessments and Bolated Activities	
BED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G Revenues 10-15, L265, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Outreach	233,3
ED-0&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	39,5
DED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	2,205,3
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses	
2 ED-TR-MR/SS 3 ED-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds ** English Learning (Billingual) Contributions from EBF Funds **	2,236,9
7	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	78,5
5			Total Deductions for PCTC Computation Line 104 through Line 193	\$ 18,827,6
5			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	118,900,0
7] 3)			Total Depreciation Allowance (from page 32, Line 18, Col I)	11,616,0
	Q Manth	ADA from Avera	Total Allowance for PCTC Computation (Line 196 plus Line 197) ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	130,516,0 5,105
อี	J WOILLI	n o.iii revela	Total Estimated PCTC (Line 198 divided by Line 199)	
1				
and the second control of the second control	change based on the data provided. The fi		will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fin	al 9-month ADA.
	r Calculations, select FY 2021 Student Population F			

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

Subaward & Subcontract 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
O& M - contractual - ABM	20-2540-300	ABM	3,633,093	25,000	3,608,093
Transportation - Special Ed - Transportation	40-2550-300	American Taxi	110,337	25,000	85,337
Education - Principal Servi - Andy Frain Exp	10-2400-300	Andy Frain	722,179	25,000	697,179
Education - Principal Servi - Andy Frain Exp	10-1000-300	Andy Frain	108,728	25,000	83,728
Education - Food Cost	10-2560-300	Sodexo	327,793	25,000	302,793
Transportation - Bus transportation	40-2550-300	First Student/Laidlaw	6,197,524	25,000	6,172,524
Education - trainer - athletics	10-1000-300	Athletico	246,194	25,000	221,194
Education - Board of Ed - audit service	10-2300-300	Baker Tilly	40,400	25,000	15,400
Education - Principal Services - maintenance	10-2400-300	COTG	104,789	25,000	79,789
O & M - telephone expense	20-2540-300	Comcast Cable	69,577	25,000	44,577
O & M -disposal expense expense	20-2540-300	Groot Industries	164,530	25,000	
O & M - telephone expense	20-2540-300	AT&T	38,901	25,000	
O & M - telephone expense	20-2540-300	AT&T	105,056	25,000	
O & M - wireless communications	20-2540-300	Verizon Wireless	41,330	25,000	<u> </u>
Education -Data Process - Maint/Instruction	10-2660-300	Skyward	71,931	25,000	4
Education -Contract Benefit - Liability Insurance	10-1000-300	Suburban School Coop Ins. Pool	550,584	25,000	525,584
Contract Benefit - Student Accident Insurance	10-1000-300	Gallagher Student Health	126,525	25,000	
Education -Instruct Tech - Contract Svcs	10-2200-300	Schoology, Inc.	67,797	25,000	
Contract Benefit - Workers Compensation	10-1000-300	Self School Employees Loss Fund	287,485	25,000	262,485
Education -Principal Svc - Postage	10-2400-300	Pitney Bowes/Purchase Power	60,787	25,000	
Education -Spec Ed - Contract services	10-1000-300	Maxim Healthcare Services	58,007	25,000	
Education -Spec Ed - Contract services	10-1000-300	Brightstar Care of Dupage	29,873	25,000	
Education -Principal Services-Police Services	10-2400-300	Dupage County Sheriff	98,769	25,000	
Education - Board of Ed - legal service	10-2300-300	Franczek	166,327	25,000	
Education - Board of Ed - legal service	10-2300-300	Kriha Law	42,750	25,000	
O & M - telephone expense	20-2540-300	Call One	38,972	25,000	
Education -Boys swimming -pool rental	10-1000-300	Carol Stream Park District	37,530	25,000	
Education - Drivers Ed - lease expense	10-1000-300	Bancorp Bank	54.688	25.000	
Education -Spec Ed - Prof/Tech Serv	10-1000-300	Parents Alliance Employment	81,946	25,000	
Education -Spec Ed -Bldg Lease	10-1000-300	Comar Properties	58,295	25,000	·
Education -Instruct Tech - Contract Svcs	10-2200-300	Naviance, Inc.	45,338	25,000	
Education -Athletic - GE PD facility rental	10-1000-300	Glen Ellyn Park District	68,000	25,000	
Education -Assessment & Test - Prof Svc	10-2200-300	Equal Opportunity Schools	54,000	25,000	
O & M -disposal expense expense	20-2540-300	Waste Management	26,187	25,000	<u> </u>
Education -Principal Services-Xerox Lease	10-2400-300	Xerox Financial	192,806	25,000	
Education - Principal Services-Police Services	10-2400-300	Village of Lombard	57,520	25,000	
O & M -water expense	20-2540-300	Village of Lombard	36,308	25,000	
Education -Principal Services-Police Services	10-2400-300	Village of Carol Stream	165,392	25,000	
Education -Principal Services-Police Services	10-2400-300	Village of Glen Ellyn	133,598	25,000	·
O & M -water expense	20-2540-300	Village of Glen Ellyn	60,279	25,000	
Education -Principal Services-Police Services	10-2400-300	Village of Glendale Heights	121,842	25,000	<u> </u>
Education -Spec Ed - Prof/Tech Serv	10-1000-300	Cooperative Assoc for Spec Ed	1,018,077	25,000	
Education -Directions Building Lease	10-1000-300	Technology ctr of Dupage	58,918	25,000	
Education -Curriculum - Prof Svc	10-2200-300	Forecast 5 Analytics	29,989	25,000	<u> </u>
Education -Instruct Tech - Contract Svcs	10-2200-300	Edgenuity	61,333	25,000	4
Education -Instruct Tech - Contract Svcs	10-2200-300	Goldstar Learning	91,154	25,000	<u> </u>
Education -Assessment & Test - Prof Svc	10-2200-300	Academic Approach, Inc.	179,659	25,000	ļ
Education -Data Process - Maint/Instruction	10-2660-300	Gale/Cengage Learning	48,213	25,000	<u> </u>
O & M -Bldg & Contents Ins.	20-2540-300	Suburban School Coop Ins. Pool	64,387	25,000	

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)
O & M - Contract Services	20-2540-300	Safeguard Surveillance	968,979	25,000	943,979
Education -Spec Ed -Bldg Lease	10-1000-300	Sinlak Properties	35,113	25,000	
O & M - Arch/Prof fees	20-2540-300	Legat Architects	106,701	25,000	
O & M - Arch/Prof fees	20-2540-300	Pekron Consulting	106,368	25,000	
Education - Fiscal Svc - Contract Svc	10-2520-300	Sodexo	81,994	25,000	
Education - Improv Instruction- Prof Dev	10-2200-300	Public Consulting Group	40,000	25,000	
Education -Data Process - Contract Services	10-2660-300	Rycor Solutions	32,844	25,000	
Education -Data Process - Contract Services	10-2660-300	Amplified IT	63,750	25,000	<u> </u>
Education -Data Process - Contract Services	10-2660-300	PowerSchool Group	48,869	25,000	
Education -Data Process - Contract Services	10-2660-300	Nexthop	36,000	25,000	
Education - Athletic - Maint/Instruct	10-1000-300	Riddell/All American Sports	59,123	25,000	d
Education - GPS - Contract Svc	10-1000-300	Pacific Ed Group	26,984	25,000	·
Education - Directions-Contract Svc	10-1000-300	Sunbelt Staffing	26,540	25,000	
Education -Data Process - Contract Services	10-2660-300	Esscoe	110,616	25,000	
Education - Data Process - Contract Services	10-2660-300	Learn Platform	35,742	25,000	
Education - Data Process - Contract Services	10-2660-300	CDK Electric	32,500	25,000	
Education -Data Process - Contract Services Education -Data Process - Contract Services	10-2660-300	Netrix LLC	277,360	25,000	
Education - Data Frocess - Contract Services	10-2000-300	INCUIA LLC	2//,300	25,000	
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Enter F	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 deducted from the Indirect Cost Rate Base (Column F)
					0	0
Total				18,345,180		16,695,180

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<u> </u>		œ	EPORT ON	SHARED SERV	REPORT ON SHARED SERVICES OR OUTSOURCING	URCING			
7	1	-,	School Cod	e, Section 17-1	School Code, Section 17-1.1 (Public Act 97-0357)	7-0357)			
က	l _{en} 1		Fis	cal Year Endin	Fiscal Year Ending June 30, 2021				
5	5 Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	ourcing	in the prior, cu	ırrent and next fis	cal years.				
6	L	J	lenbard 19	Glenbard Township High School 19-022-0870-17	igh School				
<u> </u>		F.	or Fiscal C	Prior Fiscal Current Fiscal		Name of the Local Education Agency (LEA) Participating in the Joint Agreement,			
	Check box if this schedule is not applicable		Year		Next Fiscal Year	Cooperative or Shared Service.			
6	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	•							
					Barriers to				
10	Service or Function(<i>Check all that apply</i>) 0			=	Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)			
Ę	1 Curriculum Planning								
17	2 Custodial Services		×	×	×	D87 outsourced these services to ABM(GCA)			
13	3 Educational Shared Programs		×	×		CASE shared programs with Districts 15,16,41,44,89,93			
14	4 Employee Benefits		×:	×	•	Team with GCG for employee benefit consulting			
15	5 Energy Purchasing		×:	×		Various other Districts using Illinois Gas Coop			
۲	6 Food Services		×	×		3rd party vendor, Sodexo, operated tood service in 1b/1/			
-			:	;					
9	_		×:	×:	×:	US / outsourced these services to Abivillac A)			
13	_		×	×		Various otner districts using self & Souir Insurance Pools			
8	_			;					
7	Legal Services		×>	××	* >	D41, 87, 89 Using Francisek Kadelet for Property Tax Appeal			
1	Maintenance Services		<	<		on control red tilese selvices to voivillocal			
46	S Personnel Recruitment								
٥	-								
3 8	Sharial Education Connecatives		· >	×	×	CASE in Glen Ellyn: Districts 15.16.41.44.89.93			
í	_		<	<					
27	_								
8	<u> </u>		×	×	×	Various IL districts using State of IL Procurement			
13	_								
္က	_		× :	× :		Dist 15, 16, 41, 44, 89 in Transportation Coop for SPED Transportation			
ल्	_		× >	× >	×>	lech Center of Dulyage / see below			
32	_		· ×	×	7 .	loAs W/ Villages and Park Districts for services, programs, and funding			
88	Other								
8	5 Additional space for Column (D) - Barriers to Implementation:								
98									
3	<u></u>								
8 4	0 Additional coace for Column (F) . Name of 1EA .								
4	_								
42									
43	3								

ESTIMATED INDIRECT COST DATA

				_	L		-
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	ESTIMATED INDIRECT COST RATE DATA						
- 2	SECTION I						
ω.	Financial Data To Assist Indirect Cost Rate Determination						
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)	es" 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:	ents/expenditu snecific federa	ires included within the following fun grant programs in the same canacity	ctions charged directors those charged to	lly to and reimbursed from federa and reimbursed from the same fe	il grant programs. ederal 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	tle I clerks perf	orming like duties in that function mu	ist be included. Inclu	de any benefits and/or purchased	services paid on or	
'n	to persons whose salaries are classified as direct costs in the function listed.						
9	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
റ	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
9	Food Services (1-2560) Must be less than (P16, Col E-F, L65)	:	: : : : : : : : : : : : : : : : : : : :				
-	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is	en determining	if a Single Audit is	105 880			
12	required).			103,003			
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	II NOILLAND						
1,6	Estimated Indirect Cost Rate for Federal Programs						
1			Restricted Program		Unrestricted Program	E	
18		Function	Indirect Costs Dir	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000		90,409,697		90,409,697	
20	Support Services:						
21	India	2100		8,316,759		8,316,759	
22	Instructional Staff	2200		5,398,924		5,398,924	
23	General Admin.	2300		1,477,025		1,477,025	
54	School Admin	2400		9,132,280		9,132,280	
25	Business:						
5 8	Direction of Business Spt. Srv.	2510	298,706	0	298,706	0	
27	Fiscal Services	2520	905,710	0 !	905,710	0 (
8	Oper. & Maint. Plant Services	2540		8,831,707	8,831,707	ט ארני ארני א	
8	Pupil Transportation	2550		6,376,225		330 700	
8 8	Four services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	
发	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630	!	228,265		228,265	
ဗ္ဂ	Staff Services	2640	634,242	0	634,242	0 (
33	Data Processing Services	7660	3,649,214	0	3,649,214	0	
88	Other:	2900		30,969		30,969	
g) (Community Services	3000		47,648		47,648	
⁴ 4	Contracts Paid in CY over the allowed amount for ICK calculation (from page 36) Total		5,487,872	113,885,019	14,319,579	105,053,180)	
4			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	5,487,872	Total Indirect Costs:	14,319,579	
4			Total Direct Costs:	113,885,019	Total Direct Costs:	105,053,312	
45			= 4.82%		= 13.63%		

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ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330)

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

RCD R0E*210CT26 14:36

Springfield, IL 62777-0001 100 North First Street

Glenbard Township High School District No. 19-022-0870-17

School District Name: RCDT Number:

		Actual (10)	Actual Expenditures, Fiscal Year 2021 0) (20) (80)	Fiscal Year 2 (80)	021	Budg (10)	Budgeted Expenditures, Fiscal Year 2022 (20)	ıres, Fiscal Ye (80)	ar 2022
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1. Executive Administration Services	2320	915,615		0	915,615	968,045			968,045
2. Special Area Administration Services	2330	232,768		0	232,768	249,680			249,680
3. Other Support Services - School Administration	2490	1,458,517		0	1,458,517	1,587,700			1,587,700
4. Direction of Business Support Services	2510	295,284	0	0	295,284	252,960			252,960
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law	e law				c				c
and included above.					Þ				
8. Totals		2,902,184	0	0	0 2,902,184	3,058,385	0	0	3,058,385
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual	æ								2%

CERTIFICATION

l 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. also certify that the amounts shown aboye of Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.

Contact Name (for questions)

630 · 942 - 7653 Contact Telephone Number

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

expenditures per student (4th quartile) and will walve the		
e District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and Will Walve	itation 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

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

- 1. Page 11, Row 78 Admissions Other
- 2. Page 11, Row 81 Other District/School Activity Revenue
- з. Page 11, Row 89 Rentals Other
- 4. Page 12, Row 109 Other Local Revenues
- 5. Page 12, Row 142 CTE Other
- 6. Page 13, Row 170 Other Restricted Revenue from State Sources
- 7. Page 14, Row 199 Food Service Other
- 8. Page 15, Row 267 Other Restricted Revenue from Federal Sources
- 9. Ed Fund Page 17, Row 58 Other Support Services School Admin
- 10. DS Fund Page 19, Row 175 Debt Services Other
- 11. Trans Fund Page 19, Row 187 Other Support Services
- 12. IMRF Fund Page 20, Row 257 Other Support Services School Admin

Course Fees Athletic Fees iPad Rental Fee Misc. Other

Revenue from Village of Lombard for Shared Vocational

State Library Grant, other state programs

Food Commodities from Department of Agriculture Secondary Transitional Experience Program Grant

Administrative Staff Salaries and Benefits

Paying Agent Fees

Deans Stipends and Support Staff Salaries

Medicare Expenses for Deans

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 (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	AL REPORT (AFR) SUI chool Code, Section 1	MMARY INFORMATION .7-1 (105 ILCS 5/17-1)		
200	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	l) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require th	ction Plan is required a ard of Education (ISBE)	is calculated below, then t within 30 days after accep	he school district is to com iting the audit report. Thi	plete the Deficit s may require the
•	FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.	: a Deficit Reduction Plan an	d 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 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.	BE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the nues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget to balance the shortfall within the next three years.	in the School District B. direct expenditures (cell nes the deficit spending n the next three years.	udget Form 50-36, beginnii F9) by an amount equal tc , the district must adopt an	ng with page 22. A plan is i or greater than one-third d submit an original budge	equired when the (1/3) of the ending :t/amended budget
	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	ıuires a Deficit Reduction Pla	n, and one was submitte	ed, an updated (amended)	budget is not required.	
	- If the Annual Financial Report requires a deficit I	reducton plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.	he FY2022 budget does	not, a completed deficit re	duction plan is still require	d.
		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	Y INFORMATION - O	perating Funds Only ? following calculation)		
	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
	Direct Revenues	126,276,042	21,882,840	8,954,476	11,205	157,124,563
à c	Direct Expenditures	124,147,632	18,428,157	6,407,194		148,982,983
	Difference	2,128,410	3,454,683	2,547,282	11,205	8,141,580
	Fund Balance - June 30, 2021	67,567,406	1,196,240	5,595,390	6,712,804	81,071,840
		a de la companya del companya de la companya del companya de la companya del la companya de la c				
		notes per entre	æ	Balanced - no deficit reduction plan is required.	uction plan is required.	
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		±∑lente¥len				

FY 2021 Audit Checklist

RCDT: 19022087017 School District/Joint Agreer ent Name: Glenbard Township

High School District No. 87

Auditor Name: Nick Cavaliere, CPA CFE

License #: 065-040118 License Expiration Date (below): 12/31/2021

(ISBE Use) Date Received:

(ISBE Use) Revised: Revised Loaded:

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
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?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required? 3. Page 3: Financial Information must be completed.	Congratulations! You have a balanced AFR.
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	ОК
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.	ОК
Fund (20) O&M: Cash balances cannot be negative.	ОК
Fund (30) DS: Cash balances cannot be negative.	ОК
Fund (40) TR: Cash balances cannot be negative.	OK OK
Fund (50) MR/SS: Cash balances cannot be negative. Fund (60) CP: Cash balances cannot be negative.	OK OK
Fund (70) WC: Cash balances cannot be negative.	OK 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.	ОК
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41. Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell 113 must = Cell 141.	OK
Fund 80, Cell J13 must = Cell J41.	ОК
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	ок
General Fixed Assets, Cell M23 must = Cell M41.	ок
General Long-Term Debt, Cell N23 must = Cell N41.	ОК
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	OV.
Fund 10, Cells C38+C39 must = Cell C81. Fund 20, Cells D38+D39 must = Cell D81.	OK 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.	ОК
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	ОК
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	ОК
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	ОК
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	ОК
(Cells C74:K74)	
 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. 	ок
Reserved Fund Balance, Page 5, Cells C36:H36 must be => Reserve Fund Balance Cell G25:R25. 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.	ок
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	ОК
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	ОК
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	ок
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid	
in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
 Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0 	OK 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	ок
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	ОК

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)

Consolidated Year End Financial
 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.

What is the Consolidated Year End Financial Report?

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

How do I complete the CYEFR?

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

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

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

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

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