

Due to ROE on Thursday, October 15, 2020
 Due to ISBE on Monday, November 16, 2020
 SD/JA20

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

**Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2020**

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 19-022-2050-026	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Wipfli LLP
County Name: DuPage		Name of Audit Manager: Andrew Mace
Name of School District/Joint Agreement: Elmhurst Community Unit School District 205	<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u>	Address: 3957 75th Street
Address: 162 S. York	Click on the Link to Submit: Send ISBE a File	City: Aurora State: IL Zip Code: 60504
City: Elmhurst	0	Phone Number: 630-898-5578 Fax Number: 630-225-5128
Email Address: cwhelton@elmhurst205.org		IL License Number (9 digit): 066-003910 Expiration Date: 11/30/2021
Zip Code: 60126		Email Address:
<u>Annual Financial Report</u> Type of Auditor's Report Issued:	<u>Single Audit Status:</u>	ISBE Use Only
<input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone: _____ Fax Number: _____	Telephone: _____ Fax Number: _____	Telephone: _____ Fax Number: _____
Signature & Date:	Signature & Date:	Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (05/20-version1)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [*30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.*].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (Ex: 00/00/0000)
- 23. 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 FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)		19,150				\$19,150
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	236,586		20,039	342,406		\$599,031
Total						\$618,181

- 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:

Wipfli 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

mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

	<u>Tax Year 2019</u>		Equalized Assessed Valuation (EAV):	<input type="text" value="2,817,370,111"/>
	Educational		Operations & Maintenance	
	Transportation		Combined Total	Working Cash
Rate(s):	<input type="text" value="0.030225"/>	+	<input type="text" value="0.005577"/>	+
			<input type="text" value="0.000987"/>	=
			<input type="text" value="0.036790"/>	<input type="text" value="0.000004"/>

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="126,500,422"/>	<input type="text" value="120,935,431"/>	<input type="text" value="5,564,991"/>	<input type="text" value="12,350,305"/>

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

C. Short-Term Debt **

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

** The numbers shown are the sum of entries on page 24.

D. Long-Term Debt

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	<input type="text" value="388,797,075"/>
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	<input type="text" value="511"/>	<input type="text" value="129,357,884"/>

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: Elmhurst Community Unit School District 205
District Code: 19-022-2050-026
County Name: DuPage

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	2
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	12,350,305.00	0.099	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	124,852,511.00		Value	0.70
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(1,647,911.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	120,935,431.00	0.969	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	124,852,511.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(1,647,911.00)			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	70,295,870.00	209.25	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	335,931.75		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	88,103,389.43		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H37)		129,357,884.00	66.72	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		388,797,075.32		Value	0.30

Total Profile Score: 3.20 *

Estimated 2021 Financial Profile Designation: REVIEW

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
CURRENT ASSETS (100)										
Cash (Accounts 111 through 115) ¹		54,978,933	7,628,067	8,348,886	2,859,961	1,851,866	53,958,772	4,828,909	0	0
Investments	120	0	0	0	0	0	0	0	0	0
Taxes Receivable	130	44,697,628	7,716,889	6,683,266	1,365,711	1,614,777	0	5,535	0	0
Interfund Receivables	140	0	0	0	0	0	0	0	0	0
Intergovernmental Accounts Receivable	150	959,840	0	0	362,445	0	0	0	0	0
Other Receivables	160	0	0	0	0	0	0	0	0	0
Inventory	170	1,275	0	0	0	0	0	0	0	0
Prepaid Items	180	0	0	0	0	0	0	0	0	0
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
Total Current Assets		100,637,676	15,344,956	15,032,152	4,588,117	3,466,643	53,958,772	4,834,444	0	0
CAPITAL ASSETS (200)										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
Total Capital Assets										
CURRENT LIABILITIES (400)										
Interfund Payables	410	0	0	0	0	0	0	0	0	0
Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
Other Payables	430	2,017,719	398,417	0	0	0	4,717,876	0	0	0
Contracts Payable	440	0	0	0	0	0	0	0	0	0
Loans Payable	460	0	0	0	0	0	0	0	0	0
Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
Payroll Deductions & Withholdings	480	94,137	41,891	0	0	0	0	0	0	0
Deferred Revenues & Other Current Liabilities	490	91,882,015	15,811,159	13,693,366	2,798,210	3,308,521	0	11,340	0	0
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
Total Current Liabilities		93,993,871	16,251,467	13,693,366	2,798,210	3,308,521	4,717,876	11,340	0	0
LONG-TERM LIABILITIES (500)										
Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
Total Long-Term Liabilities										
Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
Unreserved Fund Balance	730	6,643,805	(906,511)	1,338,786	1,789,907	158,122	49,240,896	4,823,104	0	0
Investment in General Fixed Assets										
Total Liabilities and Fund Balance		100,637,676	15,344,956	15,032,152	4,588,117	3,466,643	53,958,772	4,834,444	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) ¹		1,113,447		
Investments	120			
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
Total Current Assets		1,113,447		
CAPITAL ASSETS (200)				
Works of Art & Historical Treasures	210		0	
Land	220		715,640	
Building & Building Improvements	230		178,599,077	
Site Improvements & Infrastructure	240		34,635,864	
Capitalized Equipment	250		31,340,244	
Construction in Progress	260		0	
Amount Available in Debt Service Funds	340			1,338,786
Amount to be Provided for Payment on Long-Term Debt	350			128,019,098
Total Capital Assets			245,290,825	129,357,884
CURRENT LIABILITIES (400)				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493	1,113,447		
Total Current Liabilities		1,113,447		
LONG-TERM LIABILITIES (500)				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			129,357,884
Total Long-Term Liabilities				129,357,884
Reserved Fund Balance	714			
Unreserved Fund Balance	730			
Investment in General Fixed Assets			245,290,825	
Total Liabilities and Fund Balance		1,113,447	245,290,825	129,357,884

**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, 2019**

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	93,954,001	15,348,812	13,261,258	3,258,502	3,227,653	2,299,595	103,167	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	7,796,675	0	0	1,465,633	0	0	0	0	0
FEDERAL SOURCES	4000	4,573,632	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		106,324,308	15,348,812	13,261,258	4,724,135	3,227,653	2,299,595	103,167	0	0
<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	31,899,819	0	0	0	0	0		0	0
Total Receipts/Revenues		138,224,127	15,348,812	13,261,258	4,724,135	3,227,653	2,299,595	103,167	0	0
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	75,889,613				1,447,441				
Support Services	2000	28,606,252	11,336,633		4,416,537	1,836,456	17,918,462		0	0
Community Services	3000	0	0		0	0				
Payments to Other Districts & Governmental Units	4000	686,396	0	0	0	0	0		0	0
Debt Service	5000	0	0	17,060,182	0	0			0	0
Total Direct Disbursements/Expenditures		105,182,261	11,336,633	17,060,182	4,416,537	3,283,897	17,918,462		0	0
<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	31,899,819	0	0	0	0	0		0	0
Total Disbursements/Expenditures		137,082,080	11,336,633	17,060,182	4,416,537	3,283,897	17,918,462		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,142,047	4,012,179	(3,798,924)	307,598	(56,244)	(15,618,867)	103,167	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110	0								
Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
Transfer Among Funds	7130	0	0		0					
Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210	0	0	0	0		55,495,000	0	0	0
Premium on Bonds Sold	7220	0	0	3,761,301	0		4,506,511	0	0	0
Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,647,911						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						2,600,000			
ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		0	0	5,409,212	0	0	62,601,511	0	0	0
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, 2019

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
Transfer of Working Cash Fund Interest ¹²	8120							0		
Transfer Among Funds	8130	0	0		0					
Transfer of Interest	8140	0	0	0	0	0			0	
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410	0	0							
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0							
Other Revenues Pledged to Pay Principal on Capital Leases	8430	1,314,371	333,540							
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0							
Taxes Pledged to Pay Interest on Capital Leases	8510	0	0							
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0							
Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0							
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0							
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
Taxes Transferred to Pay for Capital Projects	8810	0	0							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	2,600,000							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
Total Other Uses of Funds		1,314,371	2,933,540	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(1,314,371)	(2,933,540)	5,409,212	0	0	62,601,511	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(172,324)	1,078,639	1,610,288	307,598	(56,244)	46,982,644	103,167	0	0
Fund Balances - July 1, 2019		51,350,519	5,593,625	6,385,474	3,102,315	1,710,917	2,258,252	4,725,424	0	0
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(44,534,390)	(7,578,775)	(6,656,976)	(1,620,006)	(1,496,551)		(5,487)		
Fund Balances - June 30, 2020		6,643,805	(906,511)	1,338,786	1,789,907	158,122	49,240,896	4,823,104	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) ⁷		82,126,106	14,936,075	13,120,890	3,196,895	1,117,822	0	10,827	0	0
Leasing Purposes Levy ⁸	1130	0	0							
Special Education Purposes Levy	1140	5,650,379	0		0	0	0			
FICA/Medicare Only Purposes Levies	1150					1,830,550				
Area Vocational Construction Purposes Levy	1160		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
Total Ad Valorem Taxes Levied By District		87,776,485	14,936,075	13,120,890	3,196,895	2,948,372	0	10,827	0	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes ⁹	1230	1,948,659	0	0	0	250,000	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
Total Payments in Lieu of Taxes		1,948,659	0	0	0	250,000	0	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (In State)	1311	96,780								
Regular - Tuition from Other Districts (In State)	1312	0								
Regular - Tuition from Other Sources (In State)	1313	0								
Regular - Tuition from Other Sources (Out of State)	1314	0								
Summer Sch - Tuition from Pupils or Parents (In State)	1321	14,624								
Summer Sch - Tuition from Other Districts (In State)	1322	0								
Summer Sch - Tuition from Other Sources (In State)	1323	0								
Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
CTE - Tuition from Pupils or Parents (In State)	1331	0								
CTE - Tuition from Other Districts (In State)	1332	0								
CTE - Tuition from Other Sources (In State)	1333	0								
CTE - Tuition from Other Sources (Out of State)	1334	0								
Special Ed - Tuition from Pupils or Parents (In State)	1341	179,710								
Special Ed - Tuition from Other Districts (In State)	1342	0								
Special Ed - Tuition from Other Sources (In State)	1343	0								
Special Ed - Tuition from Other Sources (Out of State)	1344	0								
Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition from Other Districts (In State)	1352	0								
Adult - Tuition from Other Sources (In State)	1353	0								
Adult - Tuition from Other Sources (Out of State)	1354	0								
Total Tuition		291,114								
TRANSPORTATION FEES	1400									
Regular - Transp Fees from Pupils or Parents (In State)	1411				10,250					
Regular - Transp Fees from Other Districts (In State)	1412				0					
Regular - Transp Fees from Other Sources (In State)	1413				0					
Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
Regular Transp Fees from Other Sources (Out of State)	1416				0					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
CTE - Transp Fees from Other Districts (In State)	1432				0					
CTE - Transp Fees from Other Sources (In State)	1433				0					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
CTE - Transp Fees from Other Sources (Out of State)	1434				0					
Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
Special Ed - Transp Fees from Other Districts (In State)	1442				0					
Special Ed - Transp Fees from Other Sources (In State)	1443				0					
Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
Adult - Transp Fees from Other Districts (In State)	1452				0					
Adult - Transp Fees from Other Sources (In State)	1453				0					
Adult - Transp Fees from Other Sources (Out of State)	1454				0					
Total Transportation Fees					10,250					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	992,006	106,628	140,368	51,357	29,281	205,313	92,340	0	0
Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
Total Earnings on Investments		992,006	106,628	140,368	51,357	29,281	205,313	92,340	0	0
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	1,101,642								
Sales to Pupils - Breakfast	1612	0								
Sales to Pupils - A la Carte	1613	0								
Sales to Pupils - Other (Describe & Itemize)	1614	0								
Sales to Adults	1620	0								
Other Food Service (Describe & Itemize)	1690	116,421								
Total Food Service		1,218,063								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	30,380	0							
Admissions - Other (Describe & Itemize)	1719	0	0							
Fees	1720	69,030	0							
Book Store Sales	1730	451,840	0							
Other District/School Activity Revenue (Describe & Itemize)	1790	178,443	0							
Total District/School Activity Income		729,693	0							
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	772,085								
Rentals - Summer School Textbooks	1812	0								
Rentals - Adult/Continuing Education Textbooks	1813	0								
Rentals - Other (Describe & Itemize)	1819	0								
Sales - Regular Textbooks	1821	0								
Sales - Summer School Textbooks	1822	0								
Sales - Adult/Continuing Education Textbooks	1823	0								
Sales - Other (Describe & Itemize)	1829	0								
Other (Describe & Itemize)	1890	0								
Total Textbook Income		772,085								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910	7,375	169,027							
Contributions and Donations from Private Sources	1920	800	126,387	0	0	0	0	0	0	0
Impact Fees from Municipal or County Governments	1930	38,751	0	0	0	0	9,282	0	0	0
Services Provided Other Districts	1940	0	0		0					
Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	585,000	0	0	0
Drivers' Education Fees	1970	81,235								
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983			0			0			
Payment from Other Districts	1991	0	0	0	0	0	0			
Sale of Vocational Projects	1992	0								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Other Local Fees (Describe & Itemize)	1993	0	10,695	0	0	0	0		0	0
Other Local Revenues (Describe & Itemize)	1999	97,735	0	0	0	0	1,500,000	0	0	0
Total Other Revenue from Local Sources		225,896	306,109	0	0	0	2,094,282	0	0	0
Total Receipts/Revenues from Local Sources	1000	93,954,001	15,348,812	13,261,258	3,258,502	3,227,653	2,299,595	103,167	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100	0	0		0	0				
Flow-through Revenue from Federal Sources	2200	0	0		0	0				
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	6,506,070	0	0	0	0	0		0	0
General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
Total Unrestricted Grants-In-Aid		6,506,070	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	949,722			0					
Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
Special Education - Personnel	3110	0	0		0					
Special Education - Orphanage - Individual	3120	31,165			0					
Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Summer School	3145	0			0					
Special Education - Other (Describe & Itemize)	3199	0	0		0					
Total Special Education		980,887	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - Secondary Program Improvement (CTEI)	3220	22,970	0			0				
CTE - WECEP	3225	0	0			0				
CTE - Agriculture Education	3235	0	0			0				
CTE - Instructor Practicum	3240	0	0			0				
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3299	0	0			0				
Total Career and Technical Education		22,970	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
Total Bilingual Ed		0				0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
State Free Lunch & Breakfast	3360	5,941								
School Breakfast Initiative	3365	0	0			0				
Driver Education	3370	35,771	0							
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
TRANSPORTATION										
Transportation - Regular and Vocational	3500	0	0		80,596	0				
Transportation - Special Education	3510	0	0		1,385,037	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
Total Transportation		0	0		1,465,633	0				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				
Truant Alternative/Optional Education	3695	0			0	0				
Early Childhood - Block Grant	3705	245,036	0		0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
Technology - Technology for Success	3780	0	0	0	0	0	0			0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Planning/Construction	3920		0				0			
School Infrastructure - Maintenance Projects	3925		0				0			0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
Total Restricted Grants-In-Aid		1,290,605	0	0	1,465,633	0	0	0	0	0
Total Receipts from State Sources	3000	7,796,675	0	0	1,465,633	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0	0			
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
TITLE V										
Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
Title V - District Projects	4105	0	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
Title V - Other (Describe & Itemize)	4199	0	0		0	0				
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200	0				0				
National School Lunch Program	4210	415,155				0				
Special Milk Program	4215	0				0				
School Breakfast Program	4220	55,065				0				
Summer Food Service Program	4225	150,740				0				
Child Adult Care Food Program	4226	0				0				
Fresh Fruits & Vegetables	4240	0								
Food Service - Other (Describe & Itemize)	4299	0				0				
Total Food Service		620,960				0				
TITLE I										
Title I - Low Income	4300	302,621	0		0	0				
Title I - Low Income - Neglected, Private	4305	0	0		0	0				
Title I - Migrant Education	4340	0	0		0	0				
Title I - Other (Describe & Itemize)	4399	0	0		0	0				
Total Title I		302,621	0		0	0				
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
Total Title IV		0	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600	22,677	0		0	0				
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
Fed - Spec Education - IDEA - Flow Through	4620	2,004,238	0		0	0				
Fed - Spec Education - IDEA - Room & Board	4625	1,071,291	0		0	0				
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
Total Federal - Special Education		3,098,206	0		0	0				
CTE - PERKINS										
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
CTE - Other (Describe & Itemize)	4799	21,892	0			0				
Total CTE - Perkins		21,892	0			0				
Federal - Adult Education	4810	0	0			0				
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
ARRA - Title I - Low Income	4851	0	0		0	0				
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
ARRA - Child Nutrition Equipment Assistance	4863	0	0							
Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901	0								
Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
Title III - Immigrant Education Program (IEP)	4905	0			0	0				
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	66,673			0	0				
McKinney Education for Homeless Children	4920	0	0		0	0				
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
Title II - Teacher Quality	4932	134,767	0		0	0				
Federal Charter Schools	4960	0	0		0	0				
State Assessment Grants	4981	0	0		0	0				
Grant for State Assessments and Related Activities	4982	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	63,142	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	219,546	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	45,825	0		0	0	0			0
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		4,573,632	0	0	0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	4,573,632	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		106,324,308	15,348,812	13,261,258	4,724,135	3,227,653	2,299,595	103,167	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	37,985,187	4,244,928	208,600	1,707,751	10,072	20,295	35,138	0	44,211,971	92,181,982
Tuition Payment to Charter Schools	1115			0						0	0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200-1220)	1200	9,610,712	1,895,647	2,402,643	158,873	0	7,051	41,589	0	14,116,515	14,093,588
Special Education Programs Pre-K	1225	2,315,343	459,678	3,573	65,357	0	0	0	0	2,843,951	2,876,786
Remedial and Supplemental Programs K-12	1250	282,399	22,998	15,909	47,867	0	0	0	0	369,173	192,244
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	2,067,696	249,914	8,951	142,299	53,182	79,224	1,076	0	2,602,342	2,726,843
Interscholastic Programs	1500	1,212,099	58,523	187,688	62,906	0	8,310	0	0	1,529,526	1,598,661
Summer School Programs	1600	258,418	2,972	0	42,644	0	0	0	0	304,034	633,500
Gifted Programs	1650	2,189,504	313,065	0	0	0	0	0	0	2,502,569	2,628,143
Driver's Education Programs	1700	153,615	1,034	504	5,646	0	0	0	0	160,799	183,904
Bilingual Programs	1800	3,417,829	527,187	77,309	232,304	0	0	0	0	4,254,629	4,081,365
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912						2,994,104			2,994,104	2,760,000
Special Education Programs Pre-K - Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
CTE Programs - Private Tuition	1917						0			0	0
Interscholastic Programs - Private Tuition	1918						0			0	0
Summer School Programs - Private Tuition	1919						0			0	0
Gifted Programs - Private Tuition	1920						0			0	0
Bilingual Programs - Private Tuition	1921						0			0	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
Total Instruction ¹⁰	1000	59,492,802	7,775,946	2,905,177	2,465,647	63,254	3,108,984	77,803	0	75,889,613	123,957,016
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	1,354,267	134,289	13,480	0	0	0	0	0	1,502,036	1,510,620
Guidance Services	2120	1,944,486	242,212	17,274	11,914	0	250	0	0	2,216,136	2,234,631
Health Services	2130	25,556	6,643	1,223,393	10,919	0	0	1,677	0	1,268,188	1,436,743
Psychological Services	2140	1,007,740	107,605	18,714	0	0	0	0	0	1,134,059	1,137,374
Speech Pathology & Audiology Services	2150	1,426,185	172,884	0	0	0	0	0	0	1,599,069	1,677,593
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
Total Support Services - Pupils	2100	5,758,234	663,633	1,272,861	22,833	0	250	1,677	0	7,719,488	7,996,961
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	3,144,650	499,743	578,400	37,887	0	8,317	0	0	4,268,997	4,537,965
Educational Media Services	2220	880,524	151,116	39,904	814,204	130,054	0	8,576	0	2,024,378	1,877,525
Assessment & Testing	2230	184,440	23,826	200,362	31,897	0	0	0	0	440,525	487,406
Total Support Services - Instructional Staff	2200	4,209,614	674,685	818,666	883,988	130,054	8,317	8,576	0	6,733,900	6,902,896
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	10,233	1	454,792	17,131	0	45,227	0	0	527,384	507,382
Executive Administration Services	2320	344,307	82,877	3,475	1,072	0	3,681	0	0	435,412	413,466
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	354,540	82,878	458,267	18,203	0	48,908	0	0	962,796	920,848

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	4,782,183	1,093,428	16,505	33,424	0	17,172	0	0	5,942,712	5,835,317
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	4,782,183	1,093,428	16,505	33,424	0	17,172	0	0	5,942,712	5,835,317
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	210,066	50,917	1,164	0	0	1,019	0	0	263,166	233,967
Fiscal Services	2520	405,533	95,179	108,384	10,576	0	45,560	0	0	665,232	667,990
Operation & Maintenance of Plant Services	2540	0	0	312,391	3,802	0	0	0	0	316,193	400,000
Pupil Transportation Services	2550	0	0	4,047	0	0	0	0	0	4,047	8,450
Food Services	2560	905,978	248,265	1,024	802,792	6,796	10,307	0	0	1,975,162	2,263,654
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	1,521,577	394,361	427,010	817,170	6,796	56,886	0	0	3,223,800	3,574,061
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
Information Services	2630	233,356	40,303	68,338	5,089	0	903	0	0	347,989	364,753
Staff Services	2640	450,566	79,569	66,553	5,318	0	5,782	0	0	607,788	608,338
Data Processing Services	2660	1,143,003	187,631	285,543	454,935	3,150	4,000	1,781	0	2,080,043	2,124,262
Total Support Services - Central	2600	1,826,925	307,503	420,434	465,342	3,150	10,685	1,781	0	3,035,820	3,097,353
Other Support Services (Describe & Itemize)	2900	0	0	987,106	630	0	0	0	0	987,736	980,537
Total Support Services	2000	18,453,073	3,216,488	4,400,849	2,241,590	140,000	142,218	12,034	0	28,606,252	29,307,973
COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
Payments for Regular Programs - Tuition	4210						0			0	3,750
Payments for Special Education Programs - Tuition	4220						667,396			667,396	870,000
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
Payments for CTE Programs - Tuition	4240						0			0	0
Payments for Community College Programs - Tuition	4270						0			0	0
Payments for Other Programs - Tuition	4280						0			0	0
Other Payments to In-State Govt Units	4290						19,000			19,000	11,505
Total Payments to Other Govt Units -Tuition (In State)	4200						686,396			686,396	885,255
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
Payments for CTE Programs - Transfers	4340						0			0	0
Payments for Community College Program - Transfers	4370						0			0	0
Payments for Other Programs - Transfers	4380						0			0	0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
Total Payments to Other Govt Units	4000			0			686,396			686,396	885,255
DEBT SERVICES (ED)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt	5150						0			0	0
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200						0			0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)	6000										0
Total Direct Disbursements/Expenditures		77,945,875	10,992,434	7,306,026	4,707,237	203,254	3,937,598	89,837	0	105,182,261	154,150,244
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,142,047	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	401,772	0	0	0	401,772	100,000
Operation & Maintenance of Plant Services	2540	4,556,634	833,297	4,260,366	1,031,005	244,638	0	8,921	0	10,934,861	10,714,520
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560						0	0		0	0
Total Support Services - Business	2500	4,556,634	833,297	4,260,366	1,031,005	646,410	0	8,921	0	11,336,633	10,814,520
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	4,556,634	833,297	4,260,366	1,031,005	646,410	0	8,921	0	11,336,633	10,814,520
COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
Total Direct Disbursements/Expenditures		4,556,634	833,297	4,260,366	1,031,005	646,410	0	8,921	0	11,336,633	10,814,520
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										4,012,179	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110						0			0	0
Payments for Special Education Programs	4120						0			0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,240,447			5,240,447	5,728,775
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹	5300						11,182,813			11,182,813	10,701,487
DEBT SERVICES - OTHER (Describe & Itemize)	5400						636,922			636,922	647,350
Total Debt Services	5000			0			17,060,182			17,060,182	17,077,612
PROVISION FOR CONTINGENCIES (DS)	6000										0
Total Disbursements/ Expenditures				0			17,060,182			17,060,182	17,077,612
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,798,924)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	114,976	11,117	4,289,290	1,154	0	0	0	0	4,416,537	5,110,809
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	114,976	11,117	4,289,290	1,154	0	0	0	0	4,416,537	5,110,809
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
Total Payments to Other Govt Units	4000			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
(Lease/Purchase Principal Retired) ¹¹							0			0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
Total Debt Services	5000						0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										0
Total Disbursements/ Expenditures		114,976	11,117	4,289,290	1,154	0	0	0	0	4,416,537	5,110,809
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										307,598	

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)											
Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
Regular Programs	1100		599,675							599,675	633,100
Pre-K Programs	1125		0							0	0
Special Education Programs (Functions 1200-1220)	1200		528,410							528,410	535,800
Special Education Programs - Pre-K	1225		114,587							114,587	119,300
Remedial and Supplemental Programs - K-12	1250		21,514							21,514	13,000
Remedial and Supplemental Programs - Pre-K	1275		0							0	0
Adult/Continuing Education Programs	1300		0							0	0
CTE Programs	1400		28,627							28,627	29,100
Interscholastic Programs	1500		44,914							44,914	39,900
Summer School Programs	1600		36,153							36,153	23,600
Gifted Programs	1650		11,528							11,528	31,300
Driver's Education Programs	1700		2,227							2,227	2,300
Bilingual Programs	1800		59,806							59,806	72,200
Truants' Alternative & Optional Programs	1900		0							0	0
Total Instruction	1000		1,447,441							1,447,441	1,499,600
SUPPORT SERVICES (MR/SS)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		20,586							20,586	21,300
Guidance Services	2120		27,295							27,295	28,800
Health Services	2130		6,835							6,835	8,300
Psychological Services	2140		13,921							13,921	13,200
Speech Pathology & Audiology Services	2150		20,824							20,824	20,100
Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
Total Support Services - Pupils	2100		89,461							89,461	91,700
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		55,570							55,570	268,700
Educational Media Services	2220		64,176							64,176	15,000
Assessment & Testing	2230		2,561							2,561	27,700
Total Support Services - Instructional Staff	2200		122,307							122,307	311,400
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310		29,423							29,423	3,300
Executive Administration Services	2320		18,239							18,239	17,900

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Service Area Administrative Services	2330		0							0	0
Claims Paid from Self Insurance Fund	2361		0							0	0
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
Unemployment Insurance Pymts	2363		0							0	0
Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
Risk Management and Claims Services Payments	2365		0							0	0
Judgment and Settlements	2366		0							0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
Reciprocal Insurance Payments	2368		0							0	0
Legal Services	2369		0							0	0
Total Support Services - General Administration	2300		47,662							47,662	21,200
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		171,764							171,764	267,900
Other Support Services - School Administration (Describe & Itemize)	2490		99,322							99,322	0
Total Support Services - School Administration	2400		271,086							271,086	267,900
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510		18,541							18,541	8,600
Fiscal Services	2520		68,094							68,094	72,100
Facilities Acquisition & Construction Services	2530		0							0	0
Operation & Maintenance of Plant Services	2540		774,231							774,231	794,900
Pupil Transportation Services	2550		15,058							15,058	23,800
Food Services	2560		151,201							151,201	148,900
Internal Services	2570		0							0	0
Total Support Services - Business	2500		1,027,125							1,027,125	1,048,300
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610		0							0	0
Planning, Research, Development, & Evaluation Services	2620		0							0	0
Information Services	2630		39,826							39,826	42,600
Staff Services	2640		41,059							41,059	44,300
Data Processing Services	2660		193,502							193,502	0
Total Support Services - Central	2600		274,387							274,387	86,900
Other Support Services (Describe & Itemize)	2900		4,428							4,428	0
Total Support Services	2000		1,836,456							1,836,456	1,827,400
COMMUNITY SERVICES (MR/SS)	3000		0							0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
4000											
Payments for Regular Programs	4110		0							0	0
Payments for Special Education Programs	4120		0							0	0
Payments for CTE Programs	4140		0							0	0
Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other (Describe & Itemize)	5150						0			0	0
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
Total Disbursements/Expenditures			3,283,897				0			3,283,897	3,327,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(56,244)	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530	0	0	176,160	132,019	17,610,283	0	0	0	17,918,462	12,060,410
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	176,160	132,019	17,610,283	0	0	0	17,918,462	12,060,410
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
Total Disbursements/ Expenditures		0	0	176,160	132,019	17,610,283	0	0	0	17,918,462	12,060,410
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(15,618,867)	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0	0
Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
Legal Services	2369	0	0	0	0	0	0	0	0	0	0
Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)											
Payments for Regular Programs	4110						0			0	0
Payments for Special Education Programs	4120						0			0	0
Total Payments to Other Dist & Govt Units	4000						0			0	0
DEBT SERVICES (TF)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
Other Interest or Short-Term Debt	5150						0			0	0
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)											
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

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

SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
			(Column B - C)		(Column E - C)
Educational	82,126,106	(347)	82,126,453	85,129,031	85,129,378
Operations & Maintenance	14,936,075	(1,537)	14,937,612	15,707,679	15,709,216
Debt Services **	13,120,890	(77)	13,120,967	13,603,746	13,603,823
Transportation	3,196,895	3,477	3,193,418	2,779,896	2,776,419
Municipal Retirement	1,117,822	(1,508)	1,119,330	1,388,540	1,390,048
Capital Improvements	0		0		0
Working Cash	10,827	0	10,827	11,266	11,266
Tort Immunity	0		0		0
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	5,650,379	6	5,650,373	5,852,709	5,852,703
Area Vocational Construction	0		0		0
Social Security/Medicare Only	1,830,550	(15)	1,830,565	1,898,328	1,898,343
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	121,989,544	(1)	121,989,545	126,371,195	126,371,196

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

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

SCHEDULE OF SHORT-TERM DEBT					
Description (Enter Whole Dollars)	Outstanding July 1, 2019	Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)					
Total CPPRT Notes					0
TAX ANTICIPATION WARRANTS (TAW)					
Educational Fund					0
Operations & Maintenance Fund					0
Debt Services - Construction					0
Debt Services - Working Cash					0
Debt Services - Refunding Bonds					0
Transportation Fund					0
Municipal Retirement/Social Security Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
Total TAWs		0	0	0	0
TAX ANTICIPATION NOTES (TAN)					
Educational Fund					0
Operations & Maintenance Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
Total TANs		0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)					
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0
General State Aid/Evidence-Based Funding Anticipation Certificates					
Total (All Funds)					0
OTHER SHORT-TERM BORROWING					
Total Other Short-Term Borrowing (Describe & Itemize)					0

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long-Term Debt
GO Bonds	02/01/02	22,965,000	6	5,900,000			3,725,000	2,175,000	2,152,170
GO Bonds	01/31/07	12,260,000	6	6,886,580		360,288	1,170,000	6,076,868	6,013,083
GO Bonds	05/01/12	7,215,000	3	6,850,000			30,000	6,820,000	6,748,414
GO Bonds	01/17/13	7,080,000	3	6,795,000			60,000	6,735,000	6,664,307
GO Bonds	01/17/13	950,000	6	950,000				950,000	940,028
GO Bonds	11/13/14	7,820,000	3	1,625,000			1,625,000	0	0
GO Bonds	03/01/15	26,515,000	3	23,515,000			335,000	23,180,000	22,936,693
GO Bonds	12/11/16	11,270,000	3	10,945,000			1,000,000	9,945,000	9,840,613
GO Bonds	10/19/16	18,355,000	3	15,525,000			1,705,000	13,820,000	13,674,939
GO Bonds	08/20/19	55,495,000	6		55,495,000			55,495,000	54,912,502
								0	
Debt Certificates	12/15/08	2,610,000	7	2,610,000			260,000	2,350,000	2,325,333
Capital Leases	08/08/18		8	3,083,829			1,272,813	1,811,016	1,811,016
								0	
								0	
								0	
								0	
								0	
		172,535,000		84,685,409	55,495,000	360,288	11,182,813	129,357,884	128,019,098

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

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

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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2019						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		5,650,379			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--					
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		0	5,650,379	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000		5,650,379			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		0	5,650,379	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2020		0	0	0	0	0
Reserved Fund Balance	714					
Unreserved Fund Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

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

If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

^a Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	715,640			715,640						715,640
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	178,599,077			178,599,077	50	81,282,592	4,166,060		85,448,652	93,150,425
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	16,691,656	17,944,208		34,635,864	20	6,200,312	1,524,718		7,725,030	26,910,834
Capitalized Equipment	250										
10 Yr Schedule	251	31,091,581	248,663		31,340,244	10	23,272,351	1,219,227		24,491,578	6,848,666
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	227,097,954	18,192,871	0	245,290,825		110,755,255	6,910,005	0	117,665,260	127,625,565
Non-Capitalized Equipment	700				98,758	10		9,876			
Allowable Depreciation								6,919,881			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 15-22, L114	Total Expenditures	\$ 105,182,261
O&M	Expenditures 15-22, L151	Total Expenditures	11,336,633
DS	Expenditures 15-22, L174	Total Expenditures	17,060,182
TR	Expenditures 15-22, L210	Total Expenditures	4,416,537
MR/SS	Expenditures 15-22, L295	Total Expenditures	3,283,897
TORT	Expenditures 15-22, L342	Total Expenditures	0
Total Expenditures			\$ 141,279,510
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education	0
ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	2,843,951
ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs	304,034
ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	2,994,104
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services	0
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units	686,396
ED	Expenditures 15-22, L114, Col G	- Capital Outlay	203,254
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment	89,837
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 15-22, L151, Col G	- Capital Outlay	646,410
O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment	8,921
DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	11,182,813
TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L210, Col G	- Capital Outlay	0
TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K	114,587
MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs	36,153
MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services	0
MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 15-22, L342, Col G	- Capital Outlay	0
Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 76)			\$ 19,110,460
Total Operating Expenses Regular K-12 (Line 14 minus Line 77)			122,169,050
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020			8,173.50
Estimated OEPP (Line 78 divided by Line 79)			\$ 14,946.97

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 10,250
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	1,218,063
ED-O&M	Revenues 9-14, L82, Col C, D	1700 Total District/School Activity Income	729,693
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	772,085
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C, D	1910 Rentals	176,402
ED-O&M-TR	Revenues 9-14, L98, Col C, D, F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C, D, E, F, G	1991 Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 9-14, L132, Col C, D, F	3100 Total Special Education	980,887
ED-O&M-MR/SS	Revenues 9-14, L141, Col C, D, G	3200 Total Career and Technical Education	22,970
ED-MR/SS	Revenues 9-14, L145, Col C, G	3300 Total Bilingual Ed	0
ED	Revenues 9-14, L146, Col C	3360 State Free Lunch & Breakfast	5,941
ED-O&M-MR/SS	Revenues 9-14, L147, Col C, D, G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L148, Col C, D	3370 Driver Education	35,771
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C, D, F, G	3500 Total Transportation	1,465,633
ED	Revenues 9-14, L156, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C, D, F, G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L158, Col C, F, G	3695 Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C, D, F, G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C, D, F, G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C, D, E, F, G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C, D, E, F, G	3780 Technology - Technology for Success	0
ED-TR	Revenues 9-14, L164, Col C, F	3815 State Charter Schools	0
O&M	Revenues 9-14, L167, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C, G, J	3999 Other Restricted Revenue from State Sources	0
ED	Revenues 9-14, L177, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C, D, F, G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C, D, F, G	4100 Total Title V	0
ED-MR/SS	Revenues 9-14, L198, Col C, G	4200 Total Food Service	620,960
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C, D, F, G	4300 Total Title I	302,621
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C, D, F, G	4400 Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C, D, F, G	4620 Fed - Spec Education - IDEA - Flow Through	2,004,238
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C, D, F, G	4625 Fed - Spec Education - IDEA - Room & Board	1,071,291
ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C, D, F, G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C, D, F, G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L221, Col C, D, G	4700 Total CTE - Perkins	21,892
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments	0
ED	Revenues 9-14, L253, Col C	4901 Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C, G, J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 9-14, L255, Col C, F, G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L256, Col C, F, G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	66,673
ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C, D, F, G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C, D, F, G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C, D, F, G	4932 Title II - Teacher Quality	134,767
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C, D, F, G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C, D, F, G	4981 State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C, D, F, G	4982 Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C, D, F, G	4991 Medicaid Matching Funds - Administrative Outreach	63,142
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C, D, F, G	4992 Medicaid Matching Funds - Fee-for-Service Program	219,546
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C, D, F, G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	45,825
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	2,736,245
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***	191,859
Total Deductions for PCTC Computation Line 85 through Line 173			\$ 12,896,754
Net Operating Expense for Tuition Computation (Line 78 minus Line 175)			109,272,296
Total Depreciation Allowance (from page 26, Line 18, Col I)			6,919,881
Total Allowance for PCTC Computation (Line 176 plus Line 177)			116,192,177
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020			8,173.50
Total Estimated PCTC (Line 178 divided by Line 179) * \$			14,215.72

* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.

*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.

Evidence Based Funding Link: <https://www.isbe.net/Pages/ebfdistribution.aspx>

Illinois State Board of Education
School Business Services Department

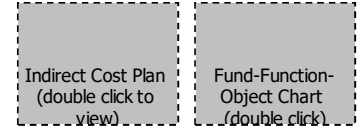
Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts. **Please refer to the embedded attachment "Indirect Cost Plan" that explains which contracts should be entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.**

Please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart."

*Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.



- In column (A) enter the **name** of the **Fund-Function-Object** of the account where the payment was made on each contract in the current year.
- In column (B) enter the **number** of the **Fund-Function-Object** of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600
- In Column (C) enter the **name of the Company** that is listed on the contract.
- In column (D) enter the **total amount paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
- 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 2022.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
Ed-Instruction-Contractual	10-1000-300	City of Elmhurst	58,523	25,000	33,523
Ed-Instruction-Contractual	10-1000-300	One Touch Point-CCI	60,489	25,000	35,489
Ed-Interscholastic-Contractual	10-1000-300	Nova Care rehabilitation	45,613	25,000	20,613
Ed-Health Services-Contractual	10-2100-300	Elmhurst Memorial Hospital	1,235,865	25,000	1,210,865
Ed-Instructional Staff-Contractual	10-2200-300	Future Design School	28,500	25,000	3,500
Ed-Board of Educ-Legal Services	10-2300-300	Engler Callaway Baasten & Sraga LLC	31,533	25,000	6,533
Ed-Board of Educ-Legal Services	10-2300-300	Franczek Radelet	243,814	25,000	218,814
Ed-Board of Educ-Contractual	10-2300-300	Klein Hall & Associates	30,380	25,000	5,380
Ed-Fiscal/Accounting-Contractual	10-2520-300	Beck's Book Store	32,500	25,000	7,500
Ed-Personnel-Contractual	10-2660-300	Humanex Ventures	29,700	25,000	4,700
Trans-Vehicle Operations-Transportation	40-2550-300	First Student	2,169,120	25,000	2,144,120
Trans-Vehicle Operations-Transportation	40-2550-300	Cottage Hill Operating	1,545,400	25,000	1,520,400
Trans-Vehicle Operations-Transportation	40-2550-300	Three-O-Three Transportation	340,730	25,000	315,730
Trans-Vehicle Operations-Transportation	40-2550-300	Universasl Taxi Dispatch Inc	38,727	25,000	13,727
Trans-non-claimable-Transportation	40-2550-300	First Student	221,415	25,000	196,415
Trans-non-claimable-Transportation	40-2550-300	First Student	251,608	25,000	226,608
				0	0
				0	0
				0	0
				0	0
				0	0

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
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				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			6,363,917	0	5,963,917

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

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

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>	803,816
Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).	174,165
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

Function	Restricted Program		Unrestricted Program		
	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
Instruction	1000				
Support Services:					
Pupil	2100	77,195,997		77,195,997	
Instructional Staff	2200			7,807,272	
General Admin.	2300			6,717,577	
School Admin	2400			1,010,458	
Business:					
Direction of Business Spt. Srv.	2510	281,707	0	281,707	
Fiscal Services	2520	733,326	0	733,326	
Oper. & Maint. Plant Services	2540		11,771,726	0	
Pupil Transportation	2550		4,435,642	4,435,642	
Food Services	2560		1,315,751	1,315,751	
Internal Services	2570	0	0	0	
Central:					
Direction of Central Spt. Srv.	2610		0	0	
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	
Information Services	2630		387,815	387,815	
Staff Services	2640	648,847	0	648,847	
Data Processing Services	2660	2,268,614	0	2,268,614	
Other:	2900		992,164	992,164	
Community Services	3000		0	0	
Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(5,963,917)	(5,963,917)	
Total		3,932,494	111,884,283	15,704,220	
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	3,932,494	Total Indirect Costs:	15,704,220
		Total Direct Costs:	111,884,283	Total Direct Costs:	100,112,557
		= 3.51%		= 15.69%	

REPORT ON SHARED SERVICES OR OUTSOURCING

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

Fiscal Year Ending June 30, 2020

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

Elmhurst Community Unit School
19-022-2050-026

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

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

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

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

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

School District Name: Elmhurst Community Unit School District 205
 RCDT Number: 19-022-2050-026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	435,412		435,412	402,952			402,952
2. Special Area Administration Services	2330	0		0				0
3. Other Support Services - School Administration	2490	0		0				0
4. Direction of Business Support Services	2510	263,166	0	263,166	254,572			254,572
5. Internal Services	2570	0		0				0
6. Direction of Central Support Services	2610	0		0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8. Totals		698,578	0	698,578	657,524	0	0	657,524
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)								-6%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by January 15, 2021 to ensure inclusion in the Spring 2021 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

Type Below.

1. Educational Fund - Acct #1690: \$116,421 Other Food Service
2. Educational Fund - Acct #1790: \$178,443 Other District/School Activity Revenue
3. Operations & Maintenance Fund - Acct #1993: \$10,695 Other Local Fees
4. Educational Fund - Acct #1999: \$97,735 Other Local Revenues
5. Capital Projects Fund - Acct #1999: \$1,500,000 Other Local Revenues
6. Educational Fund - Acct #4799: \$21,892 CTE - Other
7. Educational Fund - Acct #4998: \$45,825 Other Restricted Revenue from Federal Source:
8. Educational Fund - Acct #2900: \$987,736 Other Support Services - Purchased Services and Supplies & Material:
9. Debt Service Fund - Acct #5400: \$636,922 Debt Service Other - Other Object:
10. Municipal Retirement/Social Security Fund - Acct #2490: \$99,322 Other Support Services - School Administration - Employee Benefit
11. Municipal Retirement/Social Security Fund - Acct #2900: \$4,428 Other Support Services - Employee Benefit:
12. Short-Term Long-Term Debt 24: \$360,288 = Accretion of capital appreciation bonds:

Reference Pages.

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



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497873 06-2020
Elmhurst

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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

Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	106,324,308	15,348,812	4,724,135	103,167	126,500,422
Direct Expenditures	105,182,261	11,336,633	4,416,537		120,935,431
Difference	1,142,047	4,012,179	307,598	103,167	5,564,991
Fund Balance - June 30, 2019	6,643,805	(906,511)	1,789,907	4,823,104	12,350,305

Balanced - no deficit reduction plan is required.

Audit Checklist

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 35" 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 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. 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. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2020

DISTRICT/JOINT AGREEMENT NAME Elmhurst Community Unit School District	RCDT NUMBER 19-022-2050-026	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Wipfli LLP 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 162 S. York Elmhurst		E-MAIL ADDRESS:	
		NAME OF AUDIT SUPERVISOR Andrew Mace	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128
		60126	

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

Elmhurst Community Unit School District 205
19-022-2050-026
SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

- 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE
- 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate
- For those forms that are not applicable, "N/A" or similar language has been indicated
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA
- Verify or reconcile on reconciliation worksheet
- 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299
Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse
<https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts
- Including receipt/revenue and expenditure/disbursement amounts
- 9. All current year's projects are included and reconciled to most recent FRIS report filed
- Including receipt/revenue and expenditure/disbursement amounts
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding
- discrepancies should be reported as Questioned Costs
- 11. The total amount provided to subrecipients from each Federal program is included
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received)
Project year runs from October 1 to September 30, so projects will cross fiscal years
This means that audited year revenues will include funds from both the prior year and current year projects
- 13. Each CNP project should be reported on a separate line (one line per project year per program)
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
- 16. Exceptions should result in a finding with Questioned Costs
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
 - * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp)
 - * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBI
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp>
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp>
 - * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals)
- 19. Obligations and Encumbrances are included where appropriate
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

Elmhurst Community Unit School District 205
19-022-2050-026
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (**Mark "N/A" if not applicable**)
- * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet)
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two finding and should be reported separately, even if both are on same program).
36. Questioned Costs have been calculated where there are questioned costs
37. Questioned Costs are separated by project year and by program (and sub-project, if necessary).
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Elmhurst Community Unit School District 205
19-022-2050-026**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2020
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 4,573,632
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		174,165
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(219,546)
AFR TOTAL FEDERAL REVENUES:		\$ 4,528,251

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>		
Medicaid 4% Fee		\$ 2,631

ADJUSTED AFR FEDERAL REVENUES align="right">\$ 4,530,882

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 4,530,882

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>		

ADJUSTED SEFA FEDERAL REVENUE: align="right">\$ 4,530,882

DIFFERENCE: align="right">\$ -

Elmhurst Community Unit School District 205
19-022-2050-026
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/18 to 6/30/19 (C)	Year 7/1/19 to 6/30/20 (D)	Year 7/1/18 to 6/30/19 (E)	Year 7/1/19 to 6/30/20 (F)	Year 7/1/19-6/30/20 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	19-4210-00	478,549	106,679	478,549	106,679			585,228	N/A
National School Lunch Program		Illinois State Board of Education	10.555	20-4210-00		308,476		308,476			308,476	N/A
School Breakfast Program		Illinois State Board of Education	10.553	19-4220-00	63,653	13,754	63,653	13,754			77,407	N/A
School Breakfast Program		Illinois State Board of Education	10.553	20-4220-00		41,311		41,311			41,311	N/A
Special Milk Program		Illinois State Board of Education	10.556	19-4215-00		-		-			-	N/A
Special Milk Program		Illinois State Board of Education	10.556	20-4215-00		-		-			-	N/A
Summer Food Service Program		Illinois State Board of Education	10.559	19-4225-00		-		-			-	N/A
Summer Food Service Program		Illinois State Board of Education	10.559	20-4225-00		150,740		150,740			150,740	N/A
Commodities		Illinois State Board of Education	10.555	19-4999-00	41,521	-	41,521	-			41,521	N/A
Commodities		Illinois State Board of Education	10.555	20-4999-00		72,177		72,177			72,177	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	19-4240-00	96,445	-	96,445	-			96,445	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	20-4240-00		101,988		101,988			101,988	N/A
Total United States Department of Agriculture					680,168	795,125	680,168	795,125	-	-	1,475,293	
Total Child Nutrition Cluster					680,168	795,125	680,168	795,125	-	-	1,475,293	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through	(M)	School Assoc for Spec Ed in Dupage Co.	84.027	19-4620-00	1,513,956	317,362	1,513,956	317,362			1,831,318	1,772,172
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	20-4620-00		1,677,098		1,677,098			1,677,098	1,753,136
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	19-4620-EI	-	-	-	-			-	-
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	20-4620-EI		9,778		9,778			9,778	34,911
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	19-4625-00	336,646	142,385	336,646	142,385			479,031	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	20-4625-00		581,582		581,582			581,582	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	19-4625-XC	-	347,324	-	347,324			347,324	N/A

Elmhurst Community Unit School District 205
19-022-2050-026
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/18 to 6/30/19 (C)	Year 7/1/19 to 6/30/20 (D)	Year 7/1/18 to 6/30/19 (E)	Year 7/1/19 to 6/30/20 (F)	Year 7/1/19-6/30/20 Pass-Through to Subrecipients			
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	20-4625-XC		-		-			-	N/A
IDEA - Flow Through Pre-School	(M)	School Assoc for Spec Ed in Dupage Co.	84.173	19-4600-00	20,530	-	20,530	-			20,530	51,869
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	20-4600-00		22,677		22,677			22,677	53,114
Total Department of Education					1,871,132	3,098,206	1,871,132	3,098,206	-	-	4,969,338	
Total Special Education (IDEA) Cluster					1,871,132	3,098,206	1,871,132	3,098,206	-	-	4,969,338	
Other Programs												
Department of Education												
Title I - Low Income		Illinois State Board of Education	84.010	19-4300-00	351,930	1,303	351,930	1,303			353,233	472,564
Title I - Low Income		Illinois State Board of Education	84.010	20-4300-00		301,318		301,318			301,318	471,100
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	16-4306-00		-		-			-	
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	17-4306-00		-		-			-	
Title II - Teacher Quality		Illinois State Board of Education	84.367	19-4932-00	132,949	5,797	132,949	5,797			138,746	217,951
Title II - Teacher Quality		Illinois State Board of Education	84.367	20-4932-00		128,970		128,970			128,970	218,376
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	19-4909-00	81,602	-	81,602	-			81,602	88,017
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	20-4909-00		66,673		66,673			66,673	87,115
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	19-4905-00	-	-	-	-			-	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	20-4905-00		-		-			-	
Title IV - 21st Century		Illinois State Board of Education	84.287	16-4421-00		-		-			-	
Title IV - 21st Century		Illinois State Board of Education	84.287	17-4421-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	16-4998-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	17-4998-00		-		-			-	
CTE - Perkins		Dupage Area Occupational Ed System	84.048	19-4745-00	24,123	-	24,123	-			24,123	24,123
CTE - Perkins		Dupage Area Occupational Ed System	84.048	20-4745-00		21,892		21,892			21,892	21,904
Race to the Top		Illinois State Board of Education	84.413	16-4901-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	17-4901-00		-		-			-	

Elmhurst Community Unit School District 205
19-022-2050-026
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/18 to 6/30/19 (C)	Year 7/1/19 to 6/30/20 (D)	Year 7/1/18 to 6/30/19 (E)	Year 7/1/19 to 6/30/20 (F)	Year 7/1/19-6/30/20 Pass-Through to Subrecipients			
Preschool Expansion		Illinois State Board of Education	84.419	16-4902-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	17-4902-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	19-4950-00	34,816	-	34,816	-			34,816	39,360
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	20-4950-00		45,825		45,825			45,825	45,850
Total Department of Education					625,420	571,778	625,420	571,778	-	-	1,197,198	
Federal Highway Administration												
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Total Federal Highway Administration					-	-	-	-	-	-	-	
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	19-4991-00	73,869	-	73,869	-			73,869	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	20-4991-00		65,773		65,773			65,773	N/A
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Total Department of Health and Human Services					73,869	65,773	73,869	65,773	-	-	139,642	
Total Other Programs					699,289	637,551	699,289	637,551	-	-	1,336,840	
TOTAL FEDERAL AWARDS					3,250,589	4,530,882	3,250,589	4,530,882	-	-	7,781,471	

(M) Program was audited as a major program as defined by §200.518
The accompanying notes are an integral part of this schedule

Elmhurst Community Unit School District 205

19-022-2050-026

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Elmhurst Community Unit School District No. 205** and is presented on the **Modified Accrual Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ **X** NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **ELMHURST COMMUNITY UNIT SCHOOL DISTRICT NO. 205** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Elmhurst Community Unit School District No. 205** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$174,165	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash
		\$174,165

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

Elmhurst Community Unit School District 205
19-022-2050-026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	Special Education (IDEA) Cluster	3,098,206
Total Amount Tested as Major		\$3,098,206

Total Federal Expenditures for 7/1/19-6/30/20 \$4,530,882

% tested as Major 68.38%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
 Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list

the name of the cluster.

Elmhurst Community Unit School District 205
19-022-2050-026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2020- None** **2. THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.)

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

Elmhurst Community Unit School District 205
19-022-2050-026
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2020- None** **2. THIS FINDING IS:** New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ **5. CFDA No.:** _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4)

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

Elmhurst Community Unit School District 205
19-022-2050-026
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.