

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

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>06-016-0990-02</b>				Name of Auditing Firm: <b>EDER, CASELLA &amp; CO.</b>	
County Name: <b>COOK</b>				Name of Audit Manager: <b>KEVIN SMITH</b>	
Name of School District/Joint Agreement: <b>CICERO PUBLIC SCHOOL DISTRICT NO. 99</b>				Address: <b>5400 WEST ELM STREET, SUITE 203</b>	
Address: <b>5110 WEST 24TH STREET</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>		City: State: Zip Code: <b>MCHENRY IL 60050</b>	
City: <b>CICERO</b>				Phone Number: Fax Number: <b>815-344-1300 815-344-1320</b>	
Email Address:				IL License Number (9 digit): Expiration Date: <b>066-005142 11/30/2021</b>	
Zip Code: <b>60804</b>				Email Address: <a href="mailto:CPAS@EDERCASELLA.COM">CPAS@EDERCASELLA.COM</a>	
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p align="center"><b><u>Single Audit Status:</u></b></p> <p><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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
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 embedded 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: 1/1/1994 (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.

20. See financial statement findings in section II and federal award findings in section III of the single audit section of this AFR.

**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 Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**EDER, CASELLA & CO.**  
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.

PDF in Opinion Page with signature  
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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2019</b>			Equalized Assessed Valuation (EAV):					642,541,437				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.019987		+ 0.005045		+ 0.001534		= 0.026570		0.000000		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	168,697,818			145,597,493			23,100,325			189,877,348			
17	* 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.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		+ 0		+ 0		+ 0		+ 0				
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 24.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		44,335,359										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		50,460,195								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>															
4																
5																
6																
7	<b>District Name:</b> CICERO PUBLIC SCHOOL DISTRICT NO. 99															
8	<b>District Code:</b> 06-016-0990-02															
9	<b>County Name:</b> COOK															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12					<b>Total</b>		<b>Ratio</b>		<b>Score</b>							
13	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)		189,877,348.00		1.126		<b>Weight</b>				0.35	
14	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,		168,697,818.00				<b>Value</b>				1.40	
15	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		0.00									
16	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
17	<b>2. Expenditures to Revenue Ratio:</b>															
18	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40		145,597,493.00		0.863		<b>Adjustment</b>				0	
19	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,		168,697,818.00				<b>Weight</b>				0.35	
20	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		0.00									
21	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								0		<b>Value</b>				1.40	
22	Possible Adjustment:															
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70		190,191,946.00		470.26		<b>Weight</b>				0.10	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360		404,437.48				<b>Value</b>				0.40	
26	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
27	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)				Funds 10, 20 & 40		0.00		100.00		<b>Weight</b>				0.10	
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates		14,511,477.08				<b>Value</b>				0.40	
29	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
30	Long-Term Debt Outstanding (P3, Cell H37)						50,460,195.00		(13.81)		<b>Weight</b>				0.10	
31	Total Long-Term Debt Allowed (P3, Cell H31)						44,335,359.15				<b>Value</b>				0.10	
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																
													<b>Total Profile Score:</b>		<b>3.70 *</b>	
													<b>Estimated 2021 Financial Profile Designation: <u>RECOGNITION</u></b>			
* 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**

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2	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	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>													
4	Cash (Accounts 111 through 115) <sup>1</sup>		15,959,001	17,658,636	3,629,603	4,091,370	3,707,829	611,056	5,415,956	2,500,075	1,386,749			
5	Investments	120	147,066,983	0	0	0	0	5,744,304	0	0	0			
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0			
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0			
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0			
9	Other Receivables	160	0	0	0	0	0	0	0	0	0			
10	Inventory	170	0	0	0	0	0	0	0	0	0			
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0			
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0			
13	<b>Total Current Assets</b>		<b>163,025,984</b>	<b>17,658,636</b>	<b>3,629,603</b>	<b>4,091,370</b>	<b>3,707,829</b>	<b>6,355,360</b>	<b>5,415,956</b>	<b>2,500,075</b>	<b>1,386,749</b>	<b>0</b>		
14	<b>CAPITAL ASSETS (200)</b>													
15	Works of Art & Historical Treasures	210												
16	Land	220											12,326,175	
17	Building & Building Improvements	230											297,305,639	
18	Site Improvements & Infrastructure	240											6,455,723	
19	Capitalized Equipment	250											30,599,727	
20	Construction in Progress	260											12,957,293	
21	Amount Available in Debt Service Funds	340												3,629,603
22	Amount to be Provided for Payment on Long-Term Debt	350												46,830,592
23	<b>Total Capital Assets</b>												<b>359,644,557</b>	<b>50,460,195</b>
24	<b>CURRENT LIABILITIES (400)</b>													
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0			
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0			
27	Other Payables	430	0	0	0	0	0	0	0	0	0			
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0			
29	Loans Payable	460	0	0	0	0	0	0	0	0	0			
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0			
31	Payroll Deductions & Withholdings	480	314,598	0	0	0	0	0	0	0	0			
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0			
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	0		
34	<b>Total Current Liabilities</b>		<b>314,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												50,460,195
37	<b>Total Long-Term Liabilities</b>													<b>50,460,195</b>
38	Reserved Fund Balance	714	0					30,426						
39	Unreserved Fund Balance	730	162,711,386	17,658,636	3,629,603	4,091,370	3,707,829	6,324,934	5,415,956	2,500,075	1,386,749	0		
40	Investment in General Fixed Assets												359,644,557	
41	<b>Total Liabilities and Fund Balance</b>		<b>163,025,984</b>	<b>17,658,636</b>	<b>3,629,603</b>	<b>4,091,370</b>	<b>3,707,829</b>	<b>6,355,360</b>	<b>5,415,956</b>	<b>2,500,075</b>	<b>1,386,749</b>	<b>0</b>	<b>359,644,557</b>	<b>50,460,195</b>

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
	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
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	16,915,830	4,981,824	6,228,105	1,062,719	4,496,349	611,246	120,200	1,560,113	97,343
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	114,815,568	8,000,000	0	2,541,897	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	20,259,780	0	1,237,615	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		151,991,178	12,981,824	7,465,720	3,604,616	4,496,349	661,246	120,200	1,560,113	97,343
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	60,309,526	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		212,300,704	12,981,824	7,465,720	3,604,616	4,496,349	661,246	120,200	1,560,113	97,343
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	85,082,366				1,482,989				
13	Support Services	2000	45,189,594	9,704,527		4,234,326	2,798,752	21,557,763		2,153,243	4,256
14	Community Services	3000	829,229	0		0	10,794				
15	Payments to Other Districts & Governmental Units	4000	557,451	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	8,197,777	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		131,658,640	9,704,527	8,197,777	4,234,326	4,292,535	21,557,763		2,153,243	4,256
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	60,309,526	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		191,968,166	9,704,527	8,197,777	4,234,326	4,292,535	21,557,763		2,153,243	4,256
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		20,332,538	3,277,297	(732,057)	(629,710)	203,814	(20,896,517)	120,200	(593,130)	93,087
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	12,002,247		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	25,000	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	17,430,000	0		0	10,430,000	0	0
34	Premium on Bonds Sold	7220	0	0	1,916,343	0		0	1,751,661	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			220,000						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						7,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		0	0	19,566,343	0	25,000	19,002,247	12,181,661	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
	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
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							12,002,247		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							25,000		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	220,000	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	7,000,000	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	19,199,551	0	0	0	179,414	0	0
76	<b>Total Other Uses of Funds</b>		7,220,000	0	19,199,551	0	0	0	12,206,661	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(7,220,000)	0	366,792	0	25,000	19,002,247	(25,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		13,112,538	3,277,297	(365,265)	(629,710)	228,814	(1,894,270)	95,200	(593,130)	93,087
79	<b>Fund Balances - July 1, 2019</b>		149,598,848	14,381,339	3,994,868	4,721,080	3,479,015	8,249,630	5,320,756	3,093,205	1,293,662
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances - June 30, 2020</b>		162,711,386	17,658,636	3,629,603	4,091,370	3,707,829	6,355,360	5,415,956	2,500,075	1,386,749

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		11,870,857	3,016,904	6,123,050	917,330	1,511,471	0	248	1,497,965	71,798
6	Leasing Purposes Levy <sup>8</sup>	1130	23,856	0							
7	Special Education Purposes Levy	1140	24,630	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,462,216				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>11,919,343</b>	<b>3,016,904</b>	<b>6,123,050</b>	<b>917,330</b>	<b>2,973,687</b>	<b>0</b>	<b>248</b>	<b>1,497,965</b>	<b>71,798</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,737,643	1,563,879	0	0	1,452,173	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,737,643</b>	<b>1,563,879</b>	<b>0</b>	<b>0</b>	<b>1,452,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				35,648					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					35,648					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	2,848,522	261,027	85,055	106,111	70,489	611,246	119,952	62,148	25,545
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		2,848,522	261,027	85,055	106,111	70,489	611,246	119,952	62,148	25,545
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	932								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		932								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	107,398	0							
80	Book Store Sales	1730	405	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	816	0							
82	<b>Total District/School Activity Income</b>		108,619	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	282								
93	<b>Total Textbook Income</b>		282								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	27,492							
96	Contributions and Donations from Private Sources	1920	3,100	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	171,104	300	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	126,285	112,222	20,000	3,630	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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
108	Total Other Revenue from Local Sources		300,489	140,014	20,000	3,630	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	16,915,830	4,981,824	6,228,105	1,062,719	4,496,349	611,246	120,200	1,560,113	97,343
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	111,562,305	8,000,000	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	Total Unrestricted Grants-In-Aid		111,562,305	8,000,000	0	0	0	0		0	0
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	1,161,445			0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
127	Special Education - Personnel	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	6,143			0					
129	Special Education - Orphanage - Summer Individual	3130	0			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0					
132	Total Special Education		1,167,588	0		0					
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200	0	0						0	
135	CTE - Secondary Program Improvement (CTEI)	3220	21,454	0						0	
136	CTE - WECEP	3225	0	0						0	
137	CTE - Agriculture Education	3235	0	0						0	
138	CTE - Instructor Practicum	3240	0	0						0	
139	CTE - Student Organizations	3270	0	0						0	
140	CTE - Other (Describe & Itemize)	3299	0	0						0	
141	Total Career and Technical Education		21,454	0						0	
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0							0	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0							0	
145	Total Bilingual Ed		0							0	

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	100,218								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500	0	0		518,507	0				
153	Transportation - Special Education	3510	0	0		2,023,390	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>2,541,897</b>	<b>0</b>				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	1,964,003	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				50,000			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
169	<b>Total Restricted Grants-In-Aid</b>		<b>3,253,263</b>	<b>0</b>	<b>0</b>	<b>2,541,897</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
170	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>114,815,568</b>	<b>8,000,000</b>	<b>0</b>	<b>2,541,897</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
171	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
172	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0	0	0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
181	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
183	<b>TITLE V</b>										
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
185	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	<b>Total Title V</b>		0	0		0	0				
189	<b>FOOD SERVICE</b>										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	4,180,467				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	1,829,387				0				
194	Summer Food Service Program	4225	0				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	0								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	<b>Total Food Service</b>		6,009,854				0				
199	<b>TITLE I</b>										
200	Title I - Low Income	4300	7,109,008	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	<b>Total Title I</b>		7,109,008	0		0	0				
205	<b>TITLE IV</b>										
206	Title IV - Safe & Drug Free Schools - Formula	4400	795,074	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	<b>Total Title IV</b>		795,074	0		0	0				
210	<b>FEDERAL - SPECIAL EDUCATION</b>										
211	Fed - Spec Education - Preschool Flow-Through	4600	101,418	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	3,312,758	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	4,252	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	<b>Total Federal - Special Education</b>		3,418,428	0		0	0				
218	<b>CTE - PERKINS</b>										
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	<b>Total CTE - Perkins</b>		0	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	1,037,811	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	199,804	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>1,237,615</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	35,211			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	1,050,258			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	861,106	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	124,415	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	856,426	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>20,259,780</b>	<b>0</b>	<b>1,237,615</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
267	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>20,259,780</b>	<b>0</b>	<b>1,237,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
268	<b>Total Direct Receipts/Revenues</b>		<b>151,991,178</b>	<b>12,981,824</b>	<b>7,465,720</b>	<b>3,604,616</b>	<b>4,496,349</b>	<b>661,246</b>	<b>120,200</b>	<b>1,560,113</b>	<b>97,343</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	36,856,900	7,406,165	33,345	950,463	17,681	0	327,240	0	45,591,794	49,406,172
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	1,570,246	336,204	18,355	87,481	0	0	0	0	2,012,286	2,255,614
8	Special Education Programs (Functions 1200-1220)	1200	10,637,585	2,203,848	463,693	53,313	0	0	27,265	0	13,385,704	14,133,767
9	Special Education Programs Pre-K	1225	757,407	218,605	0	5,997	0	0	0	0	982,009	1,018,916
10	Remedial and Supplemental Programs K-12	1250	879,606	172,300	1,329,453	1,399,361	169,315	0	336,957	0	4,286,992	5,822,485
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	239,214	3,565	7,235	67,797	0	7,267	0	0	325,078	396,600
15	Summer School Programs	1600	55,061	2,206	120,052	3,677	0	0	0	0	180,996	540,062
16	Gifted Programs	1650	155,258	35,782	0	0	0	0	0	0	191,040	206,141
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	11,924,339	2,045,551	6,325	899,221	0	0	0	0	14,875,436	15,396,072
19	Truant Alternative & Optional Programs	1900	220,499	26,511	0	0	0	0	0	0	247,010	253,597
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						316,988			316,988	302,500
22	Special Education Programs K-12 - Private Tuition	1912						2,634,890			2,634,890	2,686,000
23	Special Education Programs Pre-K - Tuition	1913						52,143			52,143	75,000
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	<b>Total Instruction<sup>10</sup></b>	<b>1000</b>	<b>63,296,115</b>	<b>12,450,737</b>	<b>1,978,458</b>	<b>3,467,310</b>	<b>186,996</b>	<b>3,011,288</b>	<b>691,462</b>	<b>0</b>	<b>85,082,366</b>	<b>92,492,926</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,880,758	304,615	20,611	19,675	0	0	0	0	2,225,659	2,281,020
37	Guidance Services	2120	859,859	162,296	0	0	0	0	0	0	1,022,155	1,028,198
38	Health Services	2130	842,778	137,680	556,781	14,528	0	0	0	0	1,551,767	1,594,987
39	Psychological Services	2140	750,243	167,976	164,731	0	0	0	0	0	1,082,950	1,223,223
40	Speech Pathology & Audiology Services	2150	441,968	62,895	2,989,682	0	0	0	0	0	3,494,545	3,818,587
41	Other Support Services - Pupils (Describe & Itemize)	2190	594,471	12,561	2,022,050	14,002	0	0	0	0	2,643,084	2,997,971
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,370,077</b>	<b>848,023</b>	<b>5,753,855</b>	<b>48,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,020,160</b>	<b>12,943,986</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	2,970,032	620,420	473,100	108,410	0	22,653	0	0	4,194,615	4,873,398
45	Educational Media Services	2220	1,280,326	424,538	4,944,527	497,885	229,079	0	211,041	0	7,587,396	10,259,834
46	Assessment & Testing	2230	311,524	57,704	508,778	26,187	0	0	0	0	904,193	1,114,244
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,561,882</b>	<b>1,102,662</b>	<b>5,926,405</b>	<b>632,482</b>	<b>229,079</b>	<b>22,653</b>	<b>211,041</b>	<b>0</b>	<b>12,686,204</b>	<b>16,247,476</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	368,288	408,112	1,083,120	6,491	0	47,015	0	15,458	1,928,484	2,111,548
50	Executive Administration Services	2320	927,323	211,863	21,930	1,398	0	0	0	0	1,162,514	1,170,553
51	Special Area Administration Services	2330	1,112,937	311,402	2,841	7,618	0	0	0	0	1,434,798	1,451,553
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,408,548</b>	<b>931,377</b>	<b>1,107,891</b>	<b>15,507</b>	<b>0</b>	<b>47,015</b>	<b>0</b>	<b>15,458</b>	<b>4,525,796</b>	<b>4,733,654</b>



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	5,874,935	1,351,288	172,181	180,383	0	4,018	0	0	7,582,805	7,886,453
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>5,874,935</b>	<b>1,351,288</b>	<b>172,181</b>	<b>180,383</b>	<b>0</b>	<b>4,018</b>	<b>0</b>	<b>0</b>	<b>7,582,805</b>	<b>7,886,453</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	307,865	77,556	13,891	1,858	0	1,085	0	0	402,255	414,615
60	Fiscal Services	2520	386,486	74,756	236,381	7,206	0	9,277	0	0	714,106	773,956
61	Operation & Maintenance of Plant Services	2540	223,940	14,639	460,703	74,183	0	0	0	0	773,465	1,192,251
62	Pupil Transportation Services	2550	0	0	29,450	0	0	0	0	0	29,450	85,575
63	Food Services	2560	1,441,567	32,329	87,457	2,986,752	0	785	115,995	0	4,664,885	6,211,308
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,359,858</b>	<b>199,280</b>	<b>827,882</b>	<b>3,069,999</b>	<b>0</b>	<b>11,147</b>	<b>115,995</b>	<b>0</b>	<b>6,584,161</b>	<b>8,677,705</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	59,100	0	0	0	0	0	59,100	59,100
69	Information Services	2630	87,975	10,839	17,593	9,407	0	0	0	0	125,814	130,500
70	Staff Services	2640	748,886	95,819	259,860	10,983	0	8,966	0	0	1,124,514	1,326,414
71	Data Processing Services	2660	56,925	0	61,000	0	0	0	0	0	117,925	117,925
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>893,786</b>	<b>106,658</b>	<b>397,553</b>	<b>20,390</b>	<b>0</b>	<b>8,966</b>	<b>0</b>	<b>0</b>	<b>1,427,353</b>	<b>1,633,939</b>
73	Other Support Services (Describe & Itemize)	2900	279,852	82,863	0	400	0	0	0	0	363,115	362,508
74	<b>Total Support Services</b>	<b>2000</b>	<b>21,748,938</b>	<b>4,622,151</b>	<b>14,185,767</b>	<b>3,967,366</b>	<b>229,079</b>	<b>93,799</b>	<b>327,036</b>	<b>15,458</b>	<b>45,189,594</b>	<b>52,485,721</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>226,895</b>	<b>30,760</b>	<b>130,371</b>	<b>434,129</b>	<b>0</b>	<b>0</b>	<b>7,074</b>	<b>0</b>	<b>829,229</b>	<b>1,100,064</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			361,023			0			361,023	390,000
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>361,023</b>			<b>0</b>			<b>361,023</b>	<b>390,000</b>
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						196,428			196,428	250,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>196,428</b>			<b>196,428</b>	<b>250,000</b>
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>361,023</b>			<b>196,428</b>			<b>557,451</b>	<b>640,000</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>	<b>0</b>
112	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										200,000
114	<b>Total Direct Disbursements/Expenditures</b>		85,271,948	17,103,648	16,655,619	7,868,805	416,075	3,301,515	1,025,572	15,458	131,658,640	146,918,711
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										20,332,538	
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	5,277,408	1,058,797	1,513,311	1,687,591	103,442	0	63,978	0	9,704,527	11,184,867
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>5,277,408</b>	<b>1,058,797</b>	<b>1,513,311</b>	<b>1,687,591</b>	<b>103,442</b>	<b>0</b>	<b>63,978</b>	<b>0</b>	<b>9,704,527</b>	<b>11,184,867</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>5,277,408</b>	<b>1,058,797</b>	<b>1,513,311</b>	<b>1,687,591</b>	<b>103,442</b>	<b>0</b>	<b>63,978</b>	<b>0</b>	<b>9,704,527</b>	<b>11,184,867</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400						0			0	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									<b>0</b>	<b>0</b>
149	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
151	<b>Total Direct Disbursements/Expenditures</b>		5,277,408	1,058,797	1,513,311	1,687,591	103,442	0	63,978	0	9,704,527	11,184,867
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										3,277,297	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,712,143			2,712,143	2,739,429
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
170								5,342,422			5,342,422	24,603,235
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			141,462			1,750			143,212	101,000
172	Total Debt Services	5000			141,462			8,056,315			8,197,777	27,443,664
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				141,462			8,056,315			8,197,777	27,443,664
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(732,057)	
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	1,908,669	455,015	1,717,757	152,212	0	0	673	0	4,234,326	3,900,734
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	1,908,669	455,015	1,717,757	152,212	0	0	673	0	4,234,326	3,900,734
185	COMMUNITY SERVICES (TR)	3000									0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	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**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	181,440
206	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						0			0	620,000
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
208	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>801,440</b>
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
210	<b>Total Disbursements/ Expenditures</b>		1,908,669	455,015	1,717,757	152,212	0	0	673	0	4,234,326	4,702,174
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(629,710)</b>	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
215	Regular Programs	1100		578,155							578,155	665,518
216	Pre-K Programs	1125		79,542							79,542	91,459
217	Special Education Programs (Functions 1200-1220)	1200		573,631							573,631	645,540
218	Special Education Programs - Pre-K	1225		60,339							60,339	65,567
219	Remedial and Supplemental Programs - K-12	1250		12,985							12,985	23,288
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		0							0	0
223	Interscholastic Programs	1500		4,404							4,404	4,774
224	Summer School Programs	1600		3,117							3,117	20,500
225	Gifted Programs	1650		2,104							2,104	4,604
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		165,660							165,660	169,941
228	Truants' Alternative & Optional Programs	1900		3,052							3,052	3,252
229	<b>Total Instruction</b>	<b>1000</b>		<b>1,482,989</b>							<b>1,482,989</b>	<b>1,694,443</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
231	<b>SUPPORT SERVICES - PUPILS</b>											
232	Attendance & Social Work Services	2110		26,075							26,075	51,079
233	Guidance Services	2120		2,561							2,561	11,520
234	Health Services	2130		150,808							150,808	153,721
235	Psychological Services	2140		10,309							10,309	11,309
236	Speech Pathology & Audiology Services	2150		6,109							6,109	6,425
237	Other Support Services - Pupils (Describe & Itemize)	2190		59,634							59,634	62,216
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>255,496</b>							<b>255,496</b>	<b>296,270</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
240	Improvement of Instruction Services	2210		81,155							81,155	87,410
241	Educational Media Services	2220		120,810							120,810	127,178
242	Assessment & Testing	2230		54,185							54,185	54,230
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>256,150</b>							<b>256,150</b>	<b>268,818</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
245	Board of Education Services	2310		36,191							36,191	37,073
246	Executive Administration Services	2320		55,125							55,125	54,975

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
247	Service Area Administrative Services	2330		59,047							59,047	60,439
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>150,363</b>							<b>150,363</b>	<b>152,487</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		437,151							437,151	453,412
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>437,151</b>							<b>437,151</b>	<b>453,412</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		37,602							37,602	37,564
264	Fiscal Services	2520		66,932							66,932	66,204
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		953,047							953,047	974,763
267	Pupil Transportation Services	2550		330,508							330,508	356,150
268	Food Services	2560		167,477							167,477	172,086
269	Internal Services	2570		0							0	0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,555,566</b>							<b>1,555,566</b>	<b>1,606,767</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		15,484							15,484	16,489
275	Staff Services	2640		69,447							69,447	69,249
276	Data Processing Services	2660		10,176							10,176	10,175
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>95,107</b>							<b>95,107</b>	<b>95,913</b>
278	Other Support Services (Describe & Itemize)	2900		48,919							48,919	49,957
279	<b>Total Support Services</b>	<b>2000</b>		<b>2,798,752</b>							<b>2,798,752</b>	<b>2,923,624</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>10,794</b>							<b>10,794</b>	<b>14,297</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
295	<b>Total Disbursements/Expenditures</b>			<b>4,292,535</b>				<b>0</b>			<b>4,292,535</b>	<b>4,632,364</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>203,814</b>	
297												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	98,780	0	21,458,983	0	0	0	21,557,763	23,697,388
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>98,780</b>	<b>0</b>	<b>21,458,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,557,763</b>	<b>23,697,388</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
312	<b>Total Disbursements/ Expenditures</b>		0	0	98,780	0	21,458,983	0	0	0	21,557,763	23,697,388
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(20,896,517)</b>	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	705,664	0	0	0	0	0	705,664	750,000
321	Unemployment Insurance Payments	2363	0	0	25,599	0	0	0	0	0	25,599	25,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	569,121	0	0	0	0	0	569,121	650,000
323	Risk Management and Claims Services Payments	2365	0	0	28	0	0	0	0	0	28	30
324	Judgment and Settlements	2366	0	0	0	0	0	852,831	0	0	852,831	853,000
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,300,412</b>	<b>0</b>	<b>0</b>	<b>852,831</b>	<b>0</b>	<b>0</b>	<b>2,153,243</b>	<b>2,278,030</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
342	<b>Total Disbursements/Expenditures</b>		0	0	1,300,412	0	0	852,831	0	0	2,153,243	2,278,030
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(593,130)</b>	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	4,256	0	0	0	0	0	4,256	100,000
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>4,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,256</b>	<b>100,000</b>
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>4,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,256</b>	<b>100,000</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
364								0			0	0
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
367	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>4,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,256</b>	<b>100,000</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>93,087</b>	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2019 Levy)</b>	<b>Taxes Received (from 2018 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2019 Levy)</b>	<b>Estimated Taxes Due (from the 2019 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	11,870,857	5,856,817	6,014,040	12,842,475
5	Operations & Maintenance	3,016,904	1,478,343	1,538,561	3,241,621	1,763,278
6	Debt Services **	6,123,050	3,054,139	3,068,911	6,696,932	3,642,793
7	Transportation	917,330	449,510	467,820	985,658	536,148
8	Municipal Retirement	1,511,471	740,490	770,981	1,623,702	883,212
9	Capital Improvements	0	0	0	0	0
10	Working Cash	248	0	248	0	0
11	Tort Immunity	1,497,965	683,349	814,616	1,498,406	815,057
12	Fire Prevention & Safety	71,798	45,713	26,085	100,236	54,523
13	Leasing Levy	23,856	11,721	12,135	25,701	13,980
14	Special Education	24,630	12,014	12,616	26,344	14,330
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	1,462,216	716,461	745,755	1,571,013	854,552
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>26,520,325</b>	<b>13,048,557</b>	<b>13,471,768</b>	<b>28,612,088</b>	<b>15,563,531</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



	A	B	C	D	E	F	G	H	I	J	
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>					0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	<b>Total TAWs</b>		0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	<b>Total TANs</b>		0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0					
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>					0					
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0					
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>	
31	G.O. Limited Bonds 2009C	09/29/09	22,450,000	6	22,030,000		(19,185,000)	2,845,000	0		
32	G.O. Bonds 2016B	12/29/16	28,445,000	3	24,340,000			2,225,000	22,115,000	18,485,397	
33	New Kyocera Capital Lease	01/01/18	1,097,836	7	757,617			272,422	485,195	485,195	
34	G.O. Limited Bonds 2019	07/09/19	10,430,000	1		10,430,000			10,430,000	10,430,000	
35	G.O. Limited Refunding Bonds 2019B	12/06/19	17,430,000	3		17,430,000			17,430,000	17,430,000	
36									0		
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			79,852,836		47,127,617	27,860,000	(19,185,000)	5,342,422	50,460,195	46,830,592	
50											
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds								7. Other Capital Lease	
53	2. Funding Bonds	5. Tort Judgment Bonds								8. Other	
54	3. Refunding Bonds	6. Building Bonds								9. Other	

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>	
3	Cash Basis Fund Balance as of July 1, 2019											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		24,630				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						0	24,630	0	0	0	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		24,630				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						0	24,630	0	0	0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2020</b>						0	0	0	0	0	
25	<b>Reserved Fund Balance</b>					714						
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>				
29					
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?				
31	If yes, list in the aggregate the following:				
32					Total Claims Payments:
33					Total Reserve Remaining:
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.				
35	<b>Expenditures:</b>				
36	Workers' Compensation Act and/or Workers' Occupational Disease Act				
37	Unemployment Insurance Act				
38	Insurance (Regular or Self-Insurance)				
39	Risk Management and Claims Service				
40	Judgments/Settlements				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				
43	Legal Services				
44	Principal and Interest on Tort Bonds				
45					
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> 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 <b>other</b> than Tort Immunity Fund (80).				
47					
48	<sup>b</sup> 55 ILCS 5/5-1006.7				

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2019</b>	<b>Add: Additions July 1, 2019 thru June 30, 2020</b>	<b>Less: Deletions July 1, 2019 thru June 30, 2020</b>	<b>Cost Ending June 30, 2020</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2019</b>	<b>Add: Depreciation Allowable July 1, 2019 thru June 30, 2020</b>	<b>Less: Depreciation Deletions July 1, 2019 thru June 30, 2020</b>	<b>Accumulated Depreciation Ending June 30, 2020</b>	<b>Ending Balance Undepreciated June 30, 2020</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	11,943,510	382,665		12,326,175						12,326,175
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	261,553,036	35,752,603		297,305,639	50	76,134,871	5,695,469	2,894,913	78,935,427	218,370,212
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,049,462	406,261		6,455,723	20	2,475,232	269,958	21,537	2,723,653	3,732,070
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	29,393,274	1,206,453		30,599,727	10	25,223,971	2,638,279	3,306,808	24,555,442	6,044,285
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	28,726,776		15,769,483	12,957,293	--					12,957,293
16	<b>Total Capital Assets</b>	<b>200</b>	337,666,058	37,747,982	15,769,483	359,644,557		103,834,074	8,603,706	6,223,258	106,214,522	253,430,035
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				1,090,223	10		109,022			
18	<b>Allowable Depreciation</b>								8,712,728			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	131,658,640
9	O&M	Expenditures 15-22, L151		Total Expenditures		9,704,527
10	DS	Expenditures 15-22, L174		Total Expenditures		8,197,777
11	TR	Expenditures 15-22, L210		Total Expenditures		4,234,326
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		4,292,535
13	TORT	Expenditures 15-22, L342		Total Expenditures		2,153,243
14				<b>Total Expenditures</b>	\$	<b>160,241,048</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	35,648
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		2,012,286
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		982,009
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		180,996
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		316,988
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		2,634,890
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		52,143
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		822,155
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		557,451
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		416,075
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		1,025,572
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		103,442
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		63,978
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		5,342,422
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		673
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		79,542
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		60,339
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		3,117
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		10,794
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>	\$	<b>14,700,520</b>
78				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>		<b>145,540,528</b>
79				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>		<b>10,813.40</b>
80				<b>Estimated OEPP (Line 78 divided by Line 79)</b>	\$	<b>13,459.28</b>
81						

	A	B	C	D	E	F	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
82	<b>PER CAPITA TUITION CHARGE</b>						
84	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		932	
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		108,619	
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0	
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0	
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		282	
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		27,492	
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0	
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		1,167,588	
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		21,454	
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0	
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		100,218	
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0	
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		2,541,897	
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0	
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0	
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
118	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	
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0	
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0	
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		0	
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0	
124	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	
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0	
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		6,009,854	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		7,109,008	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		795,074	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		3,312,758	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		4,252	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0	
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		1,237,615	
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0	
160	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	
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		35,211	
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		1,050,258	
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		861,106	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		124,415	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		856,426	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		5,624,231	
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		5,431,801	
175	<b>Total Deductions for PCTC Computation Line 85 through Line 173</b>					\$	<b>36,420,491</b>
176	<b>Net Operating Expense for Tuition Computation (Line 78 minus Line 175)</b>						<b>109,120,037</b>
177	<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>						<b>8,712,728</b>
178	<b>Total Allowance for PCTC Computation (Line 176 plus Line 177)</b>						<b>117,832,765</b>
179	<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>						<b>10,813.40</b>
180	<b>Total Estimated PCTC (Line 178 divided by Line 179) * \$</b>					\$	<b>10,896.92</b>
181							
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						
183	** 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.						
184	*** 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.						
185							
186	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>						

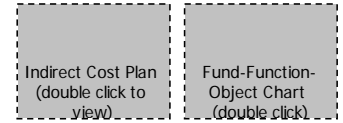
Illinois State Board of Education  
School Business Services Department

**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>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Support Service Pupil-Purchase Service	10-2100-300	ACCOUNTABLE HEALTHCARE STAFFING, INC.	72,786	25,000	47,786
ED-Instructional-Purchase Service	10-1000-300	ACHIEVE 3000, INC.	517,347	25,000	492,347
ED-Support Service Staff-Purchase Service	10-2200-300	ACHIEVE 3000, INC.	121,275	25,000	96,275
ED-Instructional-Purchase Service	10-1000-300	ALABAMA SPACE SCIENCE EXHIBIT COMMISSION	60,380	25,000	35,380
ED-Support Service Pupil-Purchase Service	10-2100-300	ARDOR HEALTH SOLUTIONS	61,472	25,000	36,472
TR-Pupil Transportation-Purchase Service	40-2550-300	BANK OF AMERICA PUB CAPTL CORP	418,783	25,000	393,783
ED-Support Service Pupil-Purchase Service	10-2100-300	BILINGUAL THERAPIES, INC.	75,769	25,000	50,769
ED-Instructional-Other	10-1000-600	BRITTEN SCHOOL	341,325	25,000	316,325
ED-Instructional-Other	10-1000-600	CHG ALT ED HOLDING CO. INC	183,856	25,000	158,856
ED-Instructional-Other	10-1000-600	CHILD'S VOICE SCHOOL	46,174	25,000	21,174
O&M-Operation and Maint -Purchase Service	20-2540-300	CINTAS CORPORATION	37,558	25,000	12,558
ED-Instructional-Purchase Service	10-1000-300	COMPREHENSIVE THERAPEUTICS, LTD.	100,442	25,000	75,442
ED-Support Service Pupil-Purchase Service	10-2100-300	COMPREHENSIVE THERAPEUTICS, LTD.	3,175,110	25,000	3,150,110
ED-Community Services-Purchase Service	10-3000-300	COMPREHENSIVE THERAPEUTICS, LTD.	27,800	25,000	2,800
ED-Support Service Staff-Purchase Service	10-2200-300	DISCOVERY EDUCATION	41,600	25,000	16,600
ED-Support Service Staff-Purchase Service	10-2200-300	DOMO, INC.	64,500	25,000	39,500
ED-Instructional-Other	10-1000-600	EASTER SEALS METROPOLITAN CHICAGO	461,413	25,000	436,413
ED-Support Service Pupil-Purchase Service	10-2100-300	EBS HEALTHCARE	173,519	25,000	148,519
ED-Instructional-Purchase Service	10-1000-300	ECRA GROUP INCORPORATED	100,000	25,000	75,000
ED-General Administration-Purchase Service	10-2300-300	EDER, CASELLA & CO.	26,250	25,000	1,250
ED-Data Processing-Purchase Service	10-2660-300	ELLEVATION INC.	61,000	25,000	36,000
ED-Instructional-Purchase Service	10-1000-300	GRAND CLASSROOM	55,960	25,000	30,960
TR-Pupil Transportation-Purchase Service	40-2550-300	GRAND PRAIRIE TRANSIT	674,591	25,000	649,591

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name C) (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)
ED-Instructional-Other	10-1000-600	HELPING HAND CENTER	102,462	25,000	77,462
ED-Instructional-Purchase Service	10-1000-300	IMAGINE LEARNING	513,123	25,000	488,123
ED-Support Service Staff-Purchase Service	10-2200-300	JIGSAW LEARNING LLC	37,810	25,000	12,810
O&M-Operation and Maint -Purchase Service	20-2540-300	JOHNSON CONTROLS	194,359	25,000	169,359
ED-Instructional-Other	10-1000-600	JOSEPH ACADEMY AT MELROSE PARK	115,807	25,000	90,807
ED-Support Service Pupil-Purchase Service	10-2100-300	JUSTINE KING	189,200	25,000	164,200
ED-Support Service Staff-Purchase Service	10-2200-300	KS STATEBANK	1,846,764	25,000	1,821,764
TR-Pupil Transportation-Purchase Service	40-2550-300	KS STATEBANK	177,378	25,000	152,378
ED-School Administration-Purchase Service	10-2400-300	LEAF CAPITAL FUNDING, LLC	56,622	25,000	31,622
ED-Support Service Pupil-Purchase Service	10-2100-300	LINGUA HEALTH LLC	191,166	25,000	166,166
ED-Instructional-Other	10-1000-600	LITTLE FRIENDS CENTER FOR AUTISM, INC.	89,778	25,000	64,778
ED-Support Service Pupil-Purchase Service	10-2100-300	MAXIM HEALTHCARE SERVICE, IN	288,167	25,000	263,167
ED-Operation and Maint -Purchase Service	10-2540-300	MCCLLOUD SERVICES	29,136	25,000	4,136
ED-Support Service Pupil-Purchase Service	10-2100-300	MEDISCAN, INC.	114,635	25,000	89,635
ED-Instructional-Other	10-1000-600	MENTA ACADEMY HILLSIDE	612,919	25,000	587,919
TR-Pupil Transportation-Purchase Service	40-2550-300	MESIROW INSURANCE SERVICES INC.	61,594	25,000	36,594
TORT-Support Services-Purchase Services	80-2300-300	MESIROW INSURANCE SERVICES INC.	503,118	25,000	478,118
ED-Instructional-Other	10-1000-600	NEW HORIZON CENTER FOR THE	608,681	25,000	583,681
ED-Support Service Pupil-Purchase Service	10-2100-300	PRO CARE THERAPY INC	54,031	25,000	29,031
ED-Support Service Staff-Purchase Service	10-2200-300	PROVEN BUSINESS SYSTEMS, LLC	56,332	25,000	31,332
ED-Instructional-Other	10-1000-600	RUSH DAY SCHOOL	86,069	25,000	61,069
ED-Instructional-Other	10-1000-600	S.E.A.L. SOUTH, INC.	36,323	25,000	11,323
ED-Support Service Staff-Purchase Service	10-2200-300	SCHOOLMINT, INC.	33,450	25,000	8,450
ED-Instructional-Other	10-1000-600	SEAL OF ILLINOIS	41,824	25,000	16,824
ED-Support Service Staff-Purchase Service	10-2200-300	SEVERIN INTERMEDIATE HOLDINGS, LLC	206,593	25,000	181,593
ED-Instructional-Purchase Service	10-1000-300	SOLIANT HEALTH INC.	117,431	25,000	92,431
ED-Support Service Pupil-Purchase Service	10-2100-300	SOLIANT HEALTH INC.	259,048	25,000	234,048
ED-Support Service Staff-Purchase Service	10-2200-300	SOLUTION TREE	45,689	25,000	20,689
TORT-Support Services-Purchase Services	80-2300-300	STUDENT INSURANCE GROUP LLC	65,120	25,000	40,120
ED-Instructional-Purchase Service	10-1000-300	SUNBELT STAFFING LLC	81,912	25,000	56,912
ED-Support Service Pupil-Purchase Service	10-2100-300	SUNBELT STAFFING LLC	475,783	25,000	450,783
ED-Support Service Pupil-Purchase Service	10-2100-300	THERAPY CARE LTD.	269,934	25,000	244,934
ED-Instructional-Purchase Service	10-1000-300	THERAPY TRAVELERS	137,061	25,000	112,061
ED-Support Service Pupil-Purchase Service	10-2100-300	TOWN OF CICERO	248,147	25,000	223,147
ED-School Administration-Purchase Service	10-2400-300	TTS GROUP INCORPORATED	114,735	25,000	89,735
ED-Support Service Staff-Purchase Service	10-2200-300	USERFUL CORPORATION	32,644	25,000	7,644
ED-Operation and Maint -Purchase Service	10-2540-300	WASTE MANAGEMENT OF ILLINOIS, INC	99,266	25,000	74,266
ED-Food Service-Purchase Service	10-2560-300	WASTE MANAGEMENT OF ILLINOIS, INC	61,664	25,000	36,664
ED-Support Service Staff-Purchase Service	10-2200-300	WEST 40 ISC #2	56,910	25,000	31,910
ED-Plan and Research-Purchase Service	10-2620-300	WEST 40 ISC #2	57,208	25,000	32,208
				0	0
				0	0
				0	0
				0	0







**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document and the completion of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			85,686,897		85,686,897	
20	<b>Support Services:</b>							
21	Pupil	2100			12,275,656		12,275,656	
22	Instructional Staff	2200			12,502,234		12,502,234	
23	General Admin.	2300			6,829,402		6,829,402	
24	School Admin	2400			8,019,956		8,019,956	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		439,857	0	439,857	0	
27	Fiscal Services	2520		781,038	0	781,038	0	
28	Oper. & Maint. Plant Services	2540			11,263,619	11,263,619	0	
29	Pupil Transportation	2550			4,593,611		4,593,611	
30	Food Services	2560			1,642,158		1,642,158	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			59,100		59,100	
35	Information Services	2630			141,298		141,298	
36	Staff Services	2640		1,193,961	0	1,193,961	0	
37	Data Processing Services	2660		128,101	0	128,101	0	
38	<b>Other:</b>	2900			412,034		412,034	
39	<b>Community Services</b>	3000			832,949		832,949	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>							
41	<b>Total</b>			2,542,957	130,565,111	13,806,576	119,301,492	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	2,542,957	Total Indirect Costs:	13,806,576	
44				Total Direct Costs:	130,565,111	Total Direct Costs:	119,301,492	
45				<b>= 1.95%</b>		<b>= 11.57%</b>		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2020										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	CICERO PUBLIC SCHOOL DISTRICT										
7	06-016-0990-02										
8	<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.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	<b>Service or Function ( Check all that apply )</b>				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing		X	X		Illinois Energy Consortium (EIC)					
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools		X	X		ISDLAF and IIIT Fund					
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives			X		CASE					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing		X	X		Nat'l Cooperative Purchasing Alliance (NCPA), OMNIA partners, Sourcewell					
29	Technology Services		X	X		U.S. Communities & National Joint Powers Alliance					
30	Transportation										
31	Vocational Education Cooperatives		X	X		Homeless Transportation with Various Other School Districts					
32	All Other Joint/Cooperative Agreements		X	X		The Cooperative Purchasing Network, IGA with Town of Cicero for Crossing Guard					
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

**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: **CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
 RCDT Number: **06-016-0990-02**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,162,514		0	1,162,514	1,225,854			1,225,854
2. Special Area Administration Services	2330	1,434,798		0	1,434,798	1,503,057			1,503,057
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	402,255	0	0	402,255	419,397			419,397
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0			5,000	5,000
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		2,999,567	0	0	2,999,567	3,148,308	0	5,000	3,153,308
<b>9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020</b>									5%

\* For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-72

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

## Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021.

To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

**If a school district has FY 2020 Tort Fund expenditures, a Limitation of Administrative Costs – Tort Fund Crosswalk must be completed and must be submitted in conjunction with the FY 2021 Limitation of Administrative Costs Worksheet.**

School District Name: CICERO PUBLIC SCHOOL DISTRICT NO. 99  
 RCDT Number: 06-016-0990-02

			How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							
FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	705,664							705,664	705,664
Unemployment Insurance Payments	2363	25,599							25,599	25,599
Insurance Payments (Regular or Self-Insurance)	2364	569,121							569,121	569,121
Risk Management and Claims Services Payments	2365	28							28	28
Judgment and Settlements	2366	852,831							852,831	852,831
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0								0
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	0								0
Property Insurance (Buildings & Grounds)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
<b>Totals</b>		<b>2,153,243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,153,243</b>	<b>2,153,243</b>

**Please email [finance1@isbe.net](mailto:finance1@isbe.net) or call 217-785-8779 with any questions.**

**Inserting Tab into Existing AFR**

1. Open both the combined worksheet/crosswalk and your AFR.
2. On the combined worksheet/crosswalk; hover your mouse over the tab name; click your right mouse button; choose "Move or Copy..."
3. In the "To book" drop box, choose your AFR document; in the "Before sheet" section, choose "Itemization"; click "Create a copy"; then click the "OK" button.

**Linking Example**

For the district name, click on cell J6; type "="; click on "Cover" tab; click on cell A17; hit Enter. For the RCDT, click on cell J7; type "="; click on "Cover" tab; click on cell A13; hit Enter.

**The following (blue) cells will need linked: J6, J7, E12-E17, F15, E57-E67**

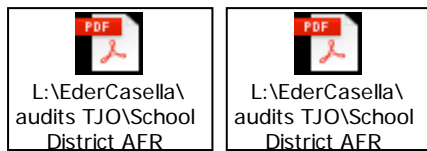
**This page is provided for detailed itemizations as requested within the body of the report.**

Type Below.

- |                                                              |                                                                                     |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 1. Page 10, Line 81 - Other District/School Activity Revenue | Shirt Money                                                                         |
| 2. Page 10, Line 92 - Other Textbook Income                  | Lost Book Money                                                                     |
| 3. Page 11, Line 107 - Other Local Revenues                  | Reimbursements, Usage Fees, Refund of Bond Issuance Costs and Miscellaneous Revenue |
| 4. Page 15, Line 41 - Other Support Services - Pupils        | Occupational & Physical Therapists, Crossing Guards Salaries and Benefits           |
| 5. Page 16, Line 73 - Other Support Services                 | Title I Related Items                                                               |
| 6. Page 18, Line 171 - Debt Services - Other                 | Bond Fees and Bond Issuance Costs                                                   |
| 7. Page 19, Line 237 - Other Support Services - Pupils       | Board Share of IMRF, FICA, and Medicare Expenses                                    |
| 8. Page 20, Line 278 - Other Support Services                | Miscellaneous IMRF, FICA, and Medicare Expenses                                     |
| 9. Page 24, Line XX, Column G                                | Refunding of 2009C Bonds during issuance of 2019B Refunding Bonds                   |

Reference Pages.

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



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

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

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

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



	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>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.</i>					
3	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.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- 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.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	151,991,178	12,981,824	3,604,616	120,200	168,697,818
9	Direct Expenditures	131,658,640	9,704,527	4,234,326		145,597,493
10	Difference	20,332,538	3,277,297	(629,710)	120,200	<b>23,100,325</b>
11	Fund Balance - June 30, 2019	162,711,386	17,658,636	4,091,370	5,415,956	<b>189,877,348</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

## 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	CASH
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.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>9. Page 7 &amp; 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 27: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.</b>	OK
<b>14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.</b>	OK
<b>15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.</b>	OK
<b>16. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>CICERO PUBLIC SCHOOL DISTRICT NO. 99</b>	RCDT NUMBER <b>06-016-0990-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-005142</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>EDER, CASELLA &amp; CO.</b> <b>5400 WEST ELM STREET, SUITE 203</b> <b>MCHENRY</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>5110 WEST 24TH STREET</b> <b>CICERO</b>  <b>60804</b>		E-MAIL ADDRESS: <b>CPAS@EDERCASELLA.COM</b>	NAME OF AUDIT SUPERVISOR <b>KEVIN SMITH</b>
		CPA FIRM TELEPHONE NUMBER <b>815-344-1300</b>	FAX NUMBER <b>815-344-1320</b>

**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

**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**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.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
  - \* **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 ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
  - \* **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.aspx>
  - \* 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.  
Including, but not limited to:
- 24. Basis of Accounting

**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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 findings 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

**CICERO PUBLIC SCHOOL DISTRICT NO. 99  
06-016-0990-02**

**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	\$ 21,497,395
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		537,992
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(856,426)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 21,178,961</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

**ADJUSTED AFR FEDERAL REVENUES** \$ 21,178,961

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 19,941,345

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

Qualified School Construction Bond Credits	\$ 1,037,811
Build America Bond Interest Reimbursement	\$ 199,804
Rounding Adjustment	\$ 1

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**ADJUSTED SEFA FEDERAL REVENUE:** \$ 21,178,961

**DIFFERENCE:** \$ -

**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
CHILD NUTRITION CLUSTER									0	
U.S. Department of Agriculture passed Through Food Service Management Company									0	
Food Donation Program	10.555	20-4299-00		537,992			537,992		537,992	N/A
U.S. Department of Agriculture passed Through Illinois State Board of Education									0	
National School Lunch Program +	10.555	19-4210-00	4,237,941	636,947	4,237,941		636,947		4,874,888	N/A
National School Lunch Program +	10.555	20-4210-00		3,543,519			3,788,663		3,788,663	N/A
Subtotal CFDA 10.555			4,237,941	4,718,458	4,237,941		4,963,602		9,201,543	
									0	
U.S. Department of Agriculture passed through Illinois State Board of Education									0	
School Breakfast Program +	10.553	19-4220-00	1,649,270	273,074	1,667,426		254,918		1,922,344	N/A
School Breakfast Program +	10.553	20-4220-00		1,556,313			1,710,337		1,710,337	N/A
Subtotal CFDA 10.553			1,649,270	1,829,387	1,667,426		1,965,255		3,632,681	
									0	
Total Child Nutrition Cluster			5,887,211	6,547,845	5,905,367		6,928,857		12,834,224	
									0	
Total CFDA "10"			5,887,211	6,547,845	5,905,367		6,928,857		12,834,224	
									0	

+ Project Year-End 9/30

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.



**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
SPECIAL EDUCATION CLUSTER									0	
U.S. Department of Education passed through Illinois State Board of Education									0	
Special Education - Grants to States	84.027	19-4620-00	1,619,321	930,248	2,365,332		184,237		2,549,569	3,016,087
Special Education - Grants to States	84.027	20-4620-00		2,177,140			2,465,725	244,276	2,710,001	2,827,854
Special Education - Grants to States	84.027	20-4620-EI		205,370			221,307	13,878	235,185	241,310
Special Education - IDEA - Room and Board *	84.027	19-4625-XC		4,252			4,252		4,252	N/A
Subtotal CFDA 84.027			1,619,321	3,317,010	2,365,332		2,875,521	258,154	5,499,007	
									0	
Special Education - Preschool	84.173	19-4600-00	50,488	34,367	76,114		8,741		84,855	84,915
Special Education - Preschool	84.173	20-4600.00		67,051			73,613	9,046	82,659	83,395
Subtotal CFDA 84.173			50,488	101,418	76,114		82,354	9,046	167,514	
									0	
Total Special Education Cluster			1,669,809	3,418,428	2,441,446		2,957,875	267,200	5,666,521	
									0	
									0	
									0	
									0	

\* Project Year-End 8/31

- (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients		
U.S. Department of Education passed through Illinois State Board of Education										0
Title I - Low Income * (M)	84.010	19-4300-00	2,618,706	2,941,866	4,039,030			1,521,542		5,560,572
Title I - Low Income * (M)	84.010	20-4300-00		3,357,702				4,278,152		4,278,152
Title I - School Improvement & Accountability * (M)	84.010	19-4331-19		440,063	330,671			109,392		440,063
Title I - School Improvement & Accountability * (M)	84.010	20-4331-20		369,377				401,277		401,277
Subtotal CFDA 84.010			2,618,706	7,109,008	4,369,701			6,310,363		10,680,064
										0
Title III - Immigrant Education Program * (M)	84.365	19-4905-00		35,211	11,247			23,964		35,211
Title III - Immigrant Education Program * (M)	84.365	20-4905-00						4,821		4,821
Title III - LIPLEP * (M)	84.365	19-4909-00	255,432	524,657	624,857			155,232		780,089
Title III - LIPLEP * (M)	84.365	20-4909-00		525,601				656,442		656,442
Subtotal CFDA 84.365			255,432	1,085,469	636,104			840,459		1,476,563
										0
Title II - Teacher Quality * (M)	84.367	19-4932-00	398,292	340,284	710,066			28,510		738,576
Title II - Teacher Quality * (M)	84.367	20-4932-00		520,822				540,982		540,982
Subtotal CFDA 84.367			398,292	861,106	710,066			569,492		1,279,558
										0

\* Project Year-End 8/31

- (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

<b>Budget</b>
<b>(I)</b>
6,188,567
6,040,535
594,832
401,277
44,114
32,603
971,110
848,921
858,704
747,217

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**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
U.S. Department of Education passed through Illinois State Board of Education									0	
Title IV, Part A - Student Support & Academic Enrichment	84.424	19-4400-00	49,798	441,932	228,107		263,623		491,730	548,272
Title IV, Part A - Student Support & Academic Enrichment	84.424	20-4400-00		353,142			63,195		63,195	446,816
Subtotal CFDA 84.424			49,798	795,074	228,107		326,818		554,925	
									0	
COVID-19 Elementary and Secondary Emergency Relief Fund +	84.425D	20-4998-ER					137,746		137,746	4,510,994
Subtotal CFDA 84.425							137,746		137,746	
									0	
Total CFDA "84"			4,992,037	13,269,085	8,385,424		11,142,753	267,200	19,795,377	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	

+ Project Year-End 9/30

• (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
MEDICAID CLUSTER									0	
U.S. Department of Health and Human Services passed through Illinois Department of Healthcare and Family Services									0	
Medicaid Matching Funds - Admin Outreach	93.778	19-4991-00	561,333	124,415	685,748				685,748	N/A
Subtotal CFDA 93.778			561,333	124,415	685,748				685,748	
Total Medicaid Cluster			561,333	124,415	685,748				685,748	
									0	
Total CFDA "93"			561,333	124,415	685,748				685,748	
									0	
Total Federal Assistance			11,440,581	19,941,345	14,976,539		18,071,610	267,200	33,315,349	
									0	
									0	
									0	
									0	
									0	
									0	
									0	
									0	

• (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.





**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**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: ADVERSE  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?  X  YES   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)?  X  YES   None Reported

Type of auditor's report issued on compliance for major programs: UNMODIFIED  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.010	Title I - Low Income	5,799,694
84.010	Title I - School Improvement & Accountability	510,669
84.365	Title III - Immigrant Education Program	28,785
84.365	Title III - LIPLEP	811,674
84.367	Title II - Teacher Quality	569,492
<b>Total Amount Tested as Major</b>		<b>\$7,720,314</b>

**Total Federal Expenditures for 7/1/19-6/30/20**

\$18,071,610

% tested as Major

42.72%

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

Auditee qualified as low-risk auditee?   YES  X  NO

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> 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.





**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2020- 003** 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: Title I - Low Income, Title I - School Improvement & Accountability, Title II - Teacher Quality, Title III - Immigrant Education Program, & Title III - LIPLEP

4. Project No.: 19-4300-00, 20-4300-00, 20-4331-20, 19-4932-00, 19-4905-00, 20-4905-00, 5. CFDA No.: 84.010, 84.367, & 84.365

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
 Expenditure Reports should be submitted on time to ISBE.

9. Condition<sup>15</sup>  
 Expenditure reports were submitted late to ISBE.

10. Questioned Costs<sup>16</sup>  
 N/A

11. Context<sup>17</sup>  
 Expenditure reports were submitted late.

12. Effect  
 Expenditure reports were submitted late.

13. Cause  
 This was an oversight by the District and the reports were submitted late.

14. Recommendation  
 The District implements procedures to ensure expenditure reports are submitted on time to ISBE.

15. Management's response<sup>18</sup>  
 Will ensure expenditure reports are submitted on time going forward.

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**CICERO PUBLIC SCHOOL DISTRICT NO. 99**  
**06-016-0990-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**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>
2019-001	Checks were received prior to year-end, but not deposited and recorded until after year-end.

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> 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.

**Current Status**<sup>20</sup>

Was reported as a finding again in the current year.





CT 99

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