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

[X] School District
[ ] Joint Agreement

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

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
07-016-2100-17

County Name:
Cook/DuPage Counties

Name of School District/Joint Agreement:
Lemont HSD 210

Address:
800 Porter Street

City:
Lemont

Email Address:
kparchem@lhs210.net

Zip Code:
60439

Accounting Basis:

[X] CASH
[ ] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm:
Lauterbach & Amen, LLP

Name of Audit Manager:
Matt Beran

Address:
668 N. River Road

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

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

IL License Number (9 digit):	Expiration Date:
065-033233	**9/30/2021**

Email Address:
mberan@lauterbachamen.com

Annual Financial Report

Type of Auditor's Report Issued:

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

Single Audit Status:

[X]	YES	[ ]	NO	Are Federal expenditures greater than $750,000?
[X]	YES	[ ]	NO	Is all Single Audit Information completed and attached?
[ ]	YES	[X]	NO	Were any financial statement or federal award findings issued?

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

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

[ ] Reviewed by Regional Superintendent/Cook IS

District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):	
Dr. Mary Ticknor					
Email Address:		Email Address:		Email Address:	
mticknor@lhs210.net					
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
(630) 243-3260					
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).


SC

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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)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78

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

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

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

     Attachment Manager Link

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- [ ] **1.** One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *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 persuant 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.
- [X] **22.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1991** (Ex: 00/00/0000)
- [ ] **23.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Page 3

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

24. Enter the date that the district used to accrue mandated categorical payments — Dat 8/31/2020

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	100,141	20,183	22,137	495,023		$637,484
Total						$637,484

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Lauterbach & Amen, LLP
Name of Audit Firm (print)

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

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

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2019

Equalized Assessed Valuation (EAV): 1,218,948,232

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.013228	+	0.002535	+	0.000591	=	0.016350	0.000000

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
24,863,768	25,030,121	(166,353)	23,446,398

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

X	a. 6.9% for elementary and high school districts,	84,107,428
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	35,498,464

E. Material Impact on Financial Position

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

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

Comments:

Page 4

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: Lemont HSD 210
District Code: 07-016-2100-17
County Name: Cook/DuPage Counties

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	23,446,398.00	0.943	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	24,863,768.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	25,030,121.00	1.007	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	24,863,768.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				**Value**	1.05
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	23,467,513.00	337.52	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	69,528.11		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	16,940,333.05		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H37)		35,498,464.00	57.79	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		84,107,428.01		**Value**	0.30

Total Profile Score: **3.55** *

Estimated 2021 Financial Profile Designation: **RECOGNITION**

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

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

Page 5

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		12,557,827	4,166,041	2,955,446	1,246,447	569,545		5,497,198	45,261	
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		12,557,827	4,166,041	2,955,446	1,246,447	569,545	0	5,497,198	45,261	0
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	21,115								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		21,115	0	0	0	0	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714		4,166,041	2,955,446	1,246,447	569,545			45,261	
39	Unreserved Fund Balance	730	12,536,712						5,497,198		
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		12,557,827	4,166,041	2,955,446	1,246,447	569,545	0	5,497,198	45,261	0

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		459,075		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		459,075		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,469,945	
17	Building & Building Improvements	230		35,834,031	
18	Site Improvements & Infrastructure	240		1,447,584	
19	Capitalized Equipment	250		493,826	
20	Construction in Progress	260		1,511,124	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			35,498,464
23	**Total Capital Assets**			44,756,510	35,498,464
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	459,075		
34	**Total Current Liabilities**		459,075		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			35,498,464
37	**Total Long-Term Liabilities**				35,498,464
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			44,756,510	
41	**Total Liabilities and Fund Balance**		459,075	44,756,510	35,498,464

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

Page 7

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	**1000**	17,183,335	3,704,118	4,271,121	714,720	658,538	0	120,530	378,499	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0				
6	**STATE SOURCES**	**3000**	1,073,826	50,000	0	517,160	0	0	0	0	0
7	**FEDERAL SOURCES**	**4000**	1,500,079	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		19,757,240	3,754,118	4,271,121	1,231,880	658,538	0	120,530	378,499	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	9,111,282								
10	**Total Receipts/Revenues**		28,868,522	3,754,118	4,271,121	1,231,880	658,538	0	120,530	378,499	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	**1000**	13,217,189				219,075				
13	**Support Services**	**2000**	5,637,427	4,335,347		1,129,851	458,885	0		449,209	0
14	**Community Services**	**3000**	0	0		0	0				
15	**Payments to Other Districts & Govermental Units**	**4000**	710,307	0	0	0	0	0		0	0
16	**Debt Service**	**5000**	0	0	4,240,824	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		19,564,923	4,335,347	4,240,824	1,129,851	677,960	0		449,209	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	9,111,282	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		28,676,205	4,335,347	4,240,824	1,129,851	677,960	0		449,209	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		192,317	(581,229)	30,297	102,029	(19,422)	0	120,530	(70,710)	0
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	0	0	0	0	0	0	0	0
45	**OTHER USES OF FUNDS (8000)**										

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		192,317	(581,229)	30,297	102,029	(19,422)	0	120,530	(70,710)	0
79	**Fund Balances - July 1, 2019**			4,747,270	2,925,149	1,144,418	588,967			115,971	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		12,344,395						5,376,668		
81	**Fund Balances - June 30, 2020**		12,536,712	4,166,041	2,955,446	1,246,447	569,545	0	5,497,198	45,261	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		15,491,935	2,732,314	4,206,252	688,875	318,577			375,409	
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					327,690				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	**Total Ad Valorem Taxes Levied By District**		15,491,935	2,732,314	4,206,252	688,875	646,267	0	0	375,409	0
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230		413,770							
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		0	413,770	0	0	0	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	260,482	106,598	64,869	25,845	12,271		120,530	3,090	
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		260,482	106,598	64,869	25,845	12,271	0	120,530	3,090	0
68	**FOOD SERVICE**	**1600**									
69	Sales to Pupils - Lunch	1611	5,940								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	85,186								
72	Sales to Pupils - Other (Describe & Itemize)	1614	375,323								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	7,474								
75	**Total Food Service**		473,923								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
77	Admissions - Athletic	1711	21,557	38,029							
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	722,285								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	**Total District/School Activity Income**		743,842	38,029							
83	**TEXTBOOK INCOME**	**1800**									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	**Total Textbook Income**		0								
94	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
95	Rentals	1910		101,103							
96	Contributions and Donations from Private Sources	1920	83,060								
97	Impact Fees from Municipal or County Governments	1930		57,558							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	8,868								
103	School Facility Occupation Tax Proceeds	1983									

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
104	Payment from Other Districts	1991	121,197								
105	Sale of Vocational Projects	1992	28								
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999		254,746							
108	**Total Other Revenue from Local Sources**		213,153	413,407	0	0	0	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	17,183,335	3,704,118	4,271,121	714,720	658,538	0	120,530	378,499	0
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	885,072								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	**Total Unrestricted Grants-In-Aid**		885,072	0	0	0	0	0		0	0
123	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
124	**SPECIAL EDUCATION**										
125	Special Education - Private Facility Tuition	3100	100,141								
126	Special Education - Funding for Children Requiring Sp ED Services	3105	20,183								
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Summer School	3145	5,073								
131	Special Education - Other (Describe & Itemize)	3199									
132	**Total Special Education**		125,397	0		0					
133	**CAREER AND TECHNICAL EDUCATION (CTE)**										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220									
136	CTE - WECEP	3225	38,687								
137	CTE - Agriculture Education	3235									
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	**Total Career and Technical Education**		38,687	0			0				
142	**BILINGUAL EDUCATION**										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	**Total Bilingual Ed**		0				0				

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
146	State Free Lunch & Breakfast	3360	782								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	23,888								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	**TRANSPORTATION**										
152	Transportation - Regular and Vocational	3500				22,137					
153	Transportation - Special Education	3510				495,023					
154	Transportation - Other (Describe & Itemize)	3599									
155	**Total Transportation**		0	0		517,160	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705									
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925		50,000							
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
169	**Total Restricted Grants-In-Aid**		188,754	50,000	0	517,160	0	0	0	0	0
170	**Total Receipts from State Sources**	**3000**	1,073,826	50,000	0	517,160	0	0	0	0	0
171	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
172	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
173	Federal Impact Aid	4001	952,017								
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		952,017	0	0	0	0	0	0	0	0
176	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
182	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
183	**TITLE V**										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	**Total Title V**		0	0		0	0				
189	**FOOD SERVICE**										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	74,307								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	3,316								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	**Total Food Service**		77,623				0				
199	**TITLE I**										
200	Title I - Low Income	4300	143,474								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399									
204	**Total Title I**		143,474	0		0	0				
205	**TITLE IV**										
206	Title IV - Safe & Drug Free Schools - Formula	4400	8,834								
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	**Total Title IV**		8,834	0		0	0				
210	**FEDERAL - SPECIAL EDUCATION**										
211	Fed - Spec Education - Preschool Flow-Through	4600									
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	178,125								
214	Fed - Spec Education - IDEA - Room & Board	4625	118,025								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	**Total Federal - Special Education**		296,150	0		0	0				
218	**CTE - PERKINS**										
219	CTE - Perkins - Title IIIE - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	**Total CTE - Perkins**		0	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	14,711								
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	7,270								
264	Medicaid Matching Funds - Fee-for-Service Program	4992									
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
266	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		548,062	0	0	0	0	0		0	0
267	**Total Receipts/Revenues from Federal Sources**	**4000**	1,500,079	0	0	0	0	0	0	0	0
268	**Total Direct Receipts/Revenues**		19,757,240	3,754,118	4,271,121	1,231,880	658,538	0	120,530	378,499	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	**1000**									
5	Regular Programs	1100	6,043,433	1,807,109	70,080	262,488		1,574	11,012		8,195,696
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200-1220)	1200	1,392,591	446,273	94,919	29,216			28,310		1,991,309
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	606,453	184,069	8,437	34,034		360	1,500		834,853
14	Interscholastic Programs	1500	1,043,986	134,217	136,469	59,311	7,000	50,962			1,431,945
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	108,072	23,833	7,171	2,158					141,234
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912						610,027			610,027
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						12,125			12,125
33	**Total Instruction** [10]	**1000**	9,194,535	2,595,501	317,076	387,207	7,000	675,048	40,822	0	13,217,189
34	**SUPPORT SERVICES (ED)**	**2000**									
35	**SUPPORT SERVICES - PUPILS**										
36	Attendance & Social Work Services	2110	462,985	139,465							602,450
37	Guidance Services	2120	462,737	126,077	507	2,262		1,598			593,181
38	Health Services	2130	39,674	9,697	762	1,028					51,161
39	Psychological Services	2140	125,759	14,552	2,850	(788)					142,373
40	Speech Pathology & Audiology Services	2150	75,826	30,739							106,565
41	Other Support Services - Pupils *(Describe & Itemize)*	2190			17,170	1,849		555			19,574
42	**Total Support Services - Pupils**	**2100**	1,166,981	320,530	21,289	4,351	0	2,153	0	0	1,515,304
43	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**										
44	Improvement of Instruction Services	2210	167,894	42,138	177,275	13,650		4,779			405,736
45	Educational Media Services	2220	87,905	31,616	1,003	23,842		325			144,691
46	Assessment & Testing	2230			6,367						6,367
47	**Total Support Services - Instructional Staff**	**2200**	255,799	73,754	184,645	37,492	0	5,104	0	0	556,794
48	**SUPPORT SERVICES - GENERAL ADMINISTRATION**										
49	Board of Education Services	2310	10,829	283	101,683	13,530		16,129			142,454
50	Executive Administration Services	2320	290,714	72,307	5,956	2,677		6,051			377,705
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	**Total Support Services - General Administration**	**2300**	301,543	72,590	107,639	16,207	0	22,180	0	0	520,159

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
54	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**										
55	Office of the Principal Services	2410	439,420	113,572	24,674	22,049		11,263			610,978
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	**Total Support Services - School Administration**	**2400**	439,420	113,572	24,674	22,049	0	11,263	0	0	610,978
58	**SUPPORT SERVICES - BUSINESS**										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	405,246	80,697	87,793	5,721		994			580,451
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	249,672	82,096	17,250	244,164	16,511	2,296			611,989
64	Internal Services	2570									0
65	**Total Support Services - Business**	**2500**	654,918	162,793	105,043	249,885	16,511	3,290	0	0	1,192,440
66	**SUPPORT SERVICES - CENTRAL**										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660	398,182	94,122	538,538	150,781		639	59,490		1,241,752
72	**Total Support Services - Central**	**2600**	398,182	94,122	538,538	150,781	0	639	59,490	0	1,241,752
73	Other Support Services (Describe & Itemize)	2900									0
74	**Total Support Services**	**2000**	3,216,843	837,361	981,828	480,765	16,511	44,629	59,490	0	5,637,427
75	**COMMUNITY SERVICES (ED)**	**3000**									0
76	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**									
77	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**										
78	Payments for Regular Programs	4110			10,332						10,332
79	Payments for Special Education Programs	4120						608,711			608,711
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140						91,264			91,264
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
84	**Total Payments to Other Govt Units (In-State)**	**4100**			10,332			699,975			710,307
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	**Total Payments to Other Govt Units**	**4000**			10,332			699,975			710,307
103	**DEBT SERVICES (ED)**	**5000**									
104	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**										
105	Tax Anticipation Warrants	5110									0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt	5150									0
110	**Total Interest on Short-Term Debt**	**5100**						0			0
111	**Debt Services - Interest on Long-Term Debt**	**5200**									0
112	**Total Debt Services**	**5000**						0			0
113	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**									
114	**Total Direct Disbursements/Expenditures**		12,411,378	3,432,862	1,309,236	867,972	23,511	1,419,652	100,312	0	19,564,923
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										192,317
116											
117	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**										
118	**SUPPORT SERVICES (O&M)**	**2000**									
119	**SUPPORT SERVICES - PUPILS**										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
121	**SUPPORT SERVICES - BUSINESS**										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	1,079,577	204,607	253,396	534,820	2,204,725	470	29,002		4,306,597
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	**Total Support Services - Business**	**2500**	1,079,577	204,607	253,396	534,820	2,204,725	470	29,002	0	4,306,597
128	Other Support Services (Describe & Itemize)	2900						28,750			28,750
129	**Total Support Services**	**2000**	1,079,577	204,607	253,396	534,820	2,204,725	29,220	29,002	0	4,335,347
130	**COMMUNITY SERVICES (O&M)**	**3000**									0
131	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**									
132	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Programs	4140									0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
137	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400									0
139	**Total Payments to Other Govt Units**	**4000**			0			0			0
140	**DEBT SERVICES (O&M)**	**5000**									
141	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
148	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	**5200**									0
149	**Total Debt Services**	**5000**						0			0
150	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**									
151	**Total Direct Disbursements/Expenditures**		1,079,577	204,607	253,396	534,820	2,204,725	29,220	29,002	0	4,335,347
152	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										(581,229)
153											

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
154	**30 - DEBT SERVICES (DS)**										
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
158	**Payments for Special Education Programs**	**4120**									0
159	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**									0
160	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**						0			0
161	**DEBT SERVICES (DS)**	**5000**									
162	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0
169	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						1,211,285			1,211,285
170	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						3,029,539			3,029,539
171	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0
172	**Total Debt Services**	**5000**			0			4,240,824			4,240,824
173	**PROVISION FOR CONTINGENCIES (DS)**	**6000**									
174	**Total Disbursements/ Expenditures**				0			4,240,824			4,240,824
175	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										30,297
176											
177	**40 - TRANSPORTATION FUND (TR)**										
178	**SUPPORT SERVICES (TR)**										
179	**SUPPORT SERVICES - PUPILS**										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
181	**SUPPORT SERVICES - BUSINESS**										
182	Pupil Transportation Services	2550			1,069,900	59,720		231			1,129,851
183	Other Support Services (Describe & Itemize)	2900									0
184	**Total Support Services**	**2000**	0	0	1,069,900	59,720	0	231	0	0	1,129,851
185	**COMMUNITY SERVICES (TR)**	**3000**									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
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
194	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0
195	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0
196	**Total Payments to Other Govt Units**	**4000**			0			0			0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
197	**DEBT SERVICES (TR)**	**5000**									
198	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
204	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0
205	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0
206	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0
207	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0
208	**Total Debt Services**	**5000**						0			0
209	**PROVISION FOR CONTINGENCIES (TR)**	**6000**									
210	**Total Disbursements/ Expenditures**		0	0	1,069,900	59,720	0	231	0	0	1,129,851
211	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										102,029
212											
213	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**										
214	**INSTRUCTION (MR/SS)**	**1000**									
215	Regular Programs	1100		92,080							92,080
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		77,638							77,638
218	Special Education Programs - Pre-K	1225									0
219	Remedial and Supplemental Programs - K-12	1250									0
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		10,504							10,504
223	Interscholastic Programs	1500		37,287							37,287
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		1,566							1,566
227	Bilingual Programs	1800									0
228	Truants' Alternative & Optional Programs	1900									0
229	**Total Instruction**	**1000**		219,075							219,075
230	**SUPPORT SERVICES (MR/SS)**	**2000**									
231	**SUPPORT SERVICES - PUPILS**										
232	Attendance & Social Work Services	2110		16,466							16,466
233	Guidance Services	2120		12,082							12,082
234	Health Services	2130		7,483							7,483
235	Psychological Services	2140		1,823							1,823
236	Speech Pathology & Audiology Services	2150		942							942
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	**Total Support Services - Pupils**	**2100**		38,796							38,796
239	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**										
240	Improvement of Instruction Services	2210		4,352							4,352
241	Educational Media Services	2220		6,120							6,120
242	Assessment & Testing	2230									0
243	**Total Support Services - Instructional Staff**	**2200**		10,472							10,472
244	**SUPPORT SERVICES - GENERAL ADMINISTRATION**										
245	Board of Education Services	2310		2,108							2,108
246	Executive Administration Services	2320		15,319							15,319

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
247	Service Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
250	Unemployment Insurance Pymts	2363									0
251	Insurance Payments (Regular or Self-Insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		22,565							22,565
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	**Total Support Services - General Administration**	**2300**		39,992							39,992
258	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**										
259	Office of the Principal Services	2410		40,261							40,261
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	**Total Support Services - School Administration**	**2400**		40,261							40,261
262	**SUPPORT SERVICES - BUSINESS**										
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		47,176							47,176
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Services	2540		198,553							198,553
267	Pupil Transportation Services	2550									0
268	Food Services	2560		44,408							44,408
269	Internal Services	2570									0
270	**Total Support Services - Business**	**2500**		290,137							290,137
271	**SUPPORT SERVICES - CENTRAL**										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development, & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660		39,227							39,227
277	**Total Support Services - Central**	**2600**		39,227							39,227
278	Other Support Services (Describe & Itemize)	2900									0
279	**Total Support Services**	**2000**		458,885							458,885
280	**COMMUNITY SERVICES (MR/SS)**	**3000**									0
281	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	**Total Payments to Other Govt Units**	**4000**		0							0
286	**DEBT SERVICES (MR/SS)**	**5000**									
287	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	**Total Debt Services - Interest**	**5000**						0			0
294	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**									
295	**Total Disbursements/Expenditures**			677,960				0			677,960
296	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(19,422)
297											

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
298	**60 - CAPITAL PROJECTS (CP)**										
299	**SUPPORT SERVICES (CP)**	**2000**									
300	**SUPPORT SERVICES - BUSINESS**										
301	Facilities Acquisition and Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0
304	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**									
305	**PAYMENTS TO OTHER GOVT UNITS (In-State)**										
306	Payments to Regular Programs (In-State)	4110									0
307	Payments for Special Education Programs	4120									0
308	Payments for CTE Programs	4140									0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
310	**Total Payments to Other Govt Units**	**4000**			0			0			0
311	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**									
312	**Total Disbursements/ Expenditures**		0	0	0	0	0	0	0	0	0
313	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
314											
315	**70 - WORKING CASH (WC)**										
316											
317	**80 - TORT FUND (TF)**										
318	**SUPPORT SERVICES - GENERAL ADMINISTRATION**										
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
321	Unemployment Insurance Payments	2363			74,389						74,389
322	Insurance Payments (Regular or Self-Insurance)	2364			17,499						17,499
323	Risk Management and Claims Services Payments	2365			52,520						52,520
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	120,295	29,489	79,348						229,132
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369									0
328	Property Insurance (Buildings & Grounds)	2371			70,204						70,204
329	Vehicle Insurance (Transporation)	2372			5,465						5,465
330	**Total Support Services - General Administration**	**2000**	120,295	29,489	299,425	0	0	0	0	0	449,209
331	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
332	**Payments for Regular Programs**	**4110**									0
333	**Payments for Special Education Programs**	**4120**									0
334	**Total Payments to Other Dist & Govt Units**	**4000**						0			0
335	**DEBT SERVICES (TF)**	**5000**									
336	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt	5150									0
340	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0
341	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**									
342	**Total Disbursements/Expenditures**		120,295	29,489	299,425	0	0	0	0	0	449,209
343	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(70,710)
344											

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
346	**SUPPORT SERVICES (FP&S)**	**2000**									
347	**SUPPORT SERVICES - BUSINESS**										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Services	2540									0
350	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900									0
352	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0
353	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	**Total Payments to Other Govt Units**	**4000**						0			0
358	**DEBT SERVICES (FP&S)**	**5000**									
359	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
363	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0
364	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**									0
365	**Total Debt Service**	**5000**						0			0
366	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**									
367	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0

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

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	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
3	**10 - EDUCATIONAL FUND (ED)**		
4	**INSTRUCTION (ED)**	**1000**	
5	Regular Programs	1100	8,197,621
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	
8	Special Education Programs (Functions 1200-1220)	1200	1,996,956
9	Special Education Programs Pre-K	1225	
10	Remedial and Supplemental Programs K-12	1250	
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	907,196
14	Interscholastic Programs	1500	1,498,763
15	Summer School Programs	1600	
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	153,906
18	Bilingual Programs	1800	
19	Truant Alternative & Optional Programs	1900	
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	746,000
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	5,000
33	**Total Instruction** [10]	**1000**	13,505,442
34	**SUPPORT SERVICES (ED)**	**2000**	
35	**SUPPORT SERVICES - PUPILS**		
36	Attendance & Social Work Services	2110	572,214
37	Guidance Services	2120	597,578
38	Health Services	2130	61,896
39	Psychological Services	2140	151,392
40	Speech Pathology & Audiology Services	2150	104,752
41	Other Support Services - Pupils *(Describe & Itemize)*	2190	24,100
42	**Total Support Services - Pupils**	**2100**	1,511,932
43	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**		
44	Improvement of Instruction Services	2210	446,626
45	Educational Media Services	2220	145,164
46	Assessment & Testing	2230	2,800
47	**Total Support Services - Instructional Staff**	**2200**	594,590
48	**SUPPORT SERVICES - GENERAL ADMINISTRATION**		
49	Board of Education Services	2310	213,000
50	Executive Administration Services	2320	373,273
51	Special Area Administration Services	2330	
52	Tort Immunity Services	2360 - 2370	
53	**Total Support Services - General Administration**	**2300**	586,273

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

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	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
54	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**		
55	Office of the Principal Services	2410	643,563
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	**Total Support Services - School Administration**	**2400**	643,563
58	**SUPPORT SERVICES - BUSINESS**		
59	Direction of Business Support Services	2510	
60	Fiscal Services	2520	535,220
61	Operation & Maintenance of Plant Services	2540	
62	Pupil Transportation Services	2550	
63	Food Services	2560	672,339
64	Internal Services	2570	
65	**Total Support Services - Business**	**2500**	1,207,559
66	**SUPPORT SERVICES - CENTRAL**		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	
69	Information Services	2630	
70	Staff Services	2640	
71	Data Processing Services	2660	1,305,025
72	**Total Support Services - Central**	**2600**	1,305,025
73	Other Support Services (Describe & Itemize)	2900	
74	**Total Support Services**	**2000**	5,848,942
75	**COMMUNITY SERVICES (ED)**	**3000**	
76	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**	
77	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**		
78	Payments for Regular Programs	4110	20,000
79	Payments for Special Education Programs	4120	580,000
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	105,000
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
84	**Total Payments to Other Govt Units (In-State)**	**4100**	705,000
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**	0
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**	0
101	Payments to Other Govt Units (Out-of-State)	4400	
102	**Total Payments to Other Govt Units**	**4000**	705,000
103	**DEBT SERVICES (ED)**	**5000**	
104	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**		
105	Tax Anticipation Warrants	5110	

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

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	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	**Total Interest on Short-Term Debt**	**5100**	0
111	**Debt Services - Interest on Long-Term Debt**	**5200**	
112	**Total Debt Services**	**5000**	0
113	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**	
114	**Total Direct Disbursements/Expenditures**		20,059,384
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**		
116			
117	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**		
118	**SUPPORT SERVICES (O&M)**	**2000**	
119	**SUPPORT SERVICES - PUPILS**		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
121	**SUPPORT SERVICES - BUSINESS**		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	
124	Operation & Maintenance of Plant Services	2540	4,712,546
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	**Total Support Services - Business**	**2500**	4,712,546
128	Other Support Services (Describe & Itemize)	2900	
129	**Total Support Services**	**2000**	4,712,546
130	**COMMUNITY SERVICES (O&M)**	**3000**	
131	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**	
132	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	**Total Payments to Other Govt. Units (In-State)**	**4100**	0
138	Payments to Other Govt. Units (Out of State)	4400	
139	**Total Payments to Other Govt Units**	**4000**	0
140	**DEBT SERVICES (O&M)**	**5000**	
141	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	**Total Debt Service - Interest on Short-Term Debt**	**5100**	0
148	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	**5200**	
149	**Total Debt Services**	**5000**	0
150	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**	
151	**Total Direct Disbursements/Expenditures**		4,712,546
152	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**		
153			

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

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	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
154	**30 - DEBT SERVICES (DS)**		
155	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**	
156	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**		
157	**Payments for Regular Programs**	**4110**	
158	**Payments for Special Education Programs**	**4120**	
159	**Other Payments to In-State Govt Units (Describe & Itemize)**	**4190**	
160	**Total Payments to Other Districts & Govt Units (In-State)**	**4000**	0
161	**DEBT SERVICES (DS)**	**5000**	
162	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**		
163	Tax Anticipation Warrants	5110	
164	Tax Anticipation Notes	5120	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
166	State Aid Anticipation Certificates	5140	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
168	**Total Debt Services - Interest On Short-Term Debt**	**5100**	0
169	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**	1,209,190
170	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**	2,975,156
171	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**	
172	**Total Debt Services**	**5000**	4,184,346
173	**PROVISION FOR CONTINGENCIES (DS)**	**6000**	
174	**Total Disbursements/ Expenditures**		4,184,346
175	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**		
176			
177	**40 - TRANSPORTATION FUND (TR)**		
178	**SUPPORT SERVICES (TR)**		
179	**SUPPORT SERVICES - PUPILS**		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
181	**SUPPORT SERVICES - BUSINESS**		
182	Pupil Transportation Services	2550	1,272,713
183	Other Support Services (Describe & Itemize)	2900	
184	**Total Support Services**	**2000**	1,272,713
185	**COMMUNITY SERVICES (TR)**	**3000**	
186	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**	
187	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**		
188	Payments for Regular Programs	4110	
189	Payments for Special Education Programs	4120	
190	Payments for Adult/Continuing Education Programs	4130	
191	Payments for CTE Programs	4140	
192	Payments for Community College Programs	4170	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
194	**Total Payments to Other Govt. Units (In-State)**	**4100**	0
195	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**	
196	**Total Payments to Other Govt Units**	**4000**	0

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

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	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
197	**DEBT SERVICES (TR)**	**5000**	
198	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**		
199	Tax Anticipation Warrants	5110	
200	Tax Anticipation Notes	5120	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
202	State Aid Anticipation Certificates	5140	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
204	**Total Debt Services - Interest On Short-Term Debt**	**5100**	0
205	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**	
206	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**	
207	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**	
208	**Total Debt Services**	**5000**	0
209	**PROVISION FOR CONTINGENCIES (TR)**	**6000**	
210	**Total Disbursements/ Expenditures**		1,272,713
211	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**		
212			
213	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**		
214	**INSTRUCTION (MR/SS)**	**1000**	
215	Regular Programs	1100	124,383
216	Pre-K Programs	1125	
217	Special Education Programs (Functions 1200-1220)	1200	76,511
218	Special Education Programs - Pre-K	1225	
219	Remedial and Supplemental Programs - K-12	1250	
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	
222	CTE Programs	1400	7,834
223	Interscholastic Programs	1500	37,437
224	Summer School Programs	1600	
225	Gifted Programs	1650	
226	Driver's Education Programs	1700	1,625
227	Bilingual Programs	1800	
228	Truants' Alternative & Optional Programs	1900	
229	**Total Instruction**	**1000**	247,790
230	**SUPPORT SERVICES (MR/SS)**	**2000**	
231	**SUPPORT SERVICES - PUPILS**		
232	Attendance & Social Work Services	2110	14,983
233	Guidance Services	2120	11,780
234	Health Services	2130	932
235	Psychological Services	2140	1,353
236	Speech Pathology & Audiology Services	2150	907
237	Other Support Services - Pupils (Describe & Itemize)	2190	
238	**Total Support Services - Pupils**	**2100**	29,955
239	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**		
240	Improvement of Instruction Services	2210	30,967
241	Educational Media Services	2220	5,956
242	Assessment & Testing	2230	
243	**Total Support Services - Instructional Staff**	**2200**	36,923
244	**SUPPORT SERVICES - GENERAL ADMINISTRATION**		
245	Board of Education Services	2310	828
246	Executive Administration Services	2320	15,388

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
247	Service Area Administrative Services	2330	
248	Claims Paid from Self Insurance Fund	2361	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
250	Unemployment Insurance Pymts	2363	
251	Insurance Payments (Regular or Self-Insurance)	2364	
252	Risk Management and Claims Services Payments	2365	
253	Judgment and Settlements	2366	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	23,075
255	Reciprocal Insurance Payments	2368	
256	Legal Services	2369	
257	**Total Support Services - General Administration**	**2300**	39,291
258	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**		
259	Office of the Principal Services	2410	39,587
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	**Total Support Services - School Administration**	**2400**	39,587
262	**SUPPORT SERVICES - BUSINESS**		
263	Direction of Business Support Services	2510	
264	Fiscal Services	2520	46,541
265	Facilities Acquisition & Construction Services	2530	
266	Operation & Maintenance of Plant Services	2540	208,949
267	Pupil Transportation Services	2550	
268	Food Services	2560	48,382
269	Internal Services	2570	
270	**Total Support Services - Business**	**2500**	303,872
271	**SUPPORT SERVICES - CENTRAL**		
272	Direction of Central Support Services	2610	
273	Planning, Research, Development, & Evaluation Services	2620	
274	Information Services	2630	
275	Staff Services	2640	
276	Data Processing Services	2660	10,520
277	**Total Support Services - Central**	**2600**	10,520
278	Other Support Services (Describe & Itemize)	2900	
279	**Total Support Services**	**2000**	460,148
280	**COMMUNITY SERVICES (MR/SS)**	**3000**	
281	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	**Total Payments to Other Govt Units**	**4000**	0
286	**DEBT SERVICES (MR/SS)**	**5000**	
287	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**		
288	Tax Anticipation Warrants	5110	
289	Tax Anticipation Notes	5120	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
291	State Aid Anticipation Certificates	5140	
292	Other (Describe & Itemize)	5150	
293	**Total Debt Services - Interest**	**5000**	0
294	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**	
295	**Total Disbursements/Expenditures**		707,938
296	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**		
297			

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
298	**60 - CAPITAL PROJECTS (CP)**		
299	**SUPPORT SERVICES (CP)**	**2000**	
300	**SUPPORT SERVICES - BUSINESS**		
301	Facilities Acquisition and Construction Services	2530	
302	Other Support Services (Describe & Itemize)	2900	
303	**Total Support Services**	**2000**	0
304	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**	
305	**PAYMENTS TO OTHER GOVT UNITS (In-State)**		
306	Payments to Regular Programs (In-State)	4110	
307	Payments for Special Education Programs	4120	
308	Payments for CTE Programs	4140	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
310	**Total Payments to Other Govt Units**	**4000**	0
311	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**	
312	**Total Disbursements/ Expenditures**		0
313	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**		
314			
315	**70 - WORKING CASH (WC)**		
316			
317	**80 - TORT FUND (TF)**		
318	**SUPPORT SERVICES - GENERAL ADMINISTRATION**		
319	Claims Paid from Self Insurance Fund	2361	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
321	Unemployment Insurance Payments	2363	76,650
322	Insurance Payments (Regular or Self-Insurance)	2364	16,850
323	Risk Management and Claims Services Payments	2365	29,500
324	Judgment and Settlements	2366	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	204,084
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	
328	Property Insurance (Buildings & Grounds)	2371	75,000
329	Vehicle Insurance (Transporation)	2372	6,500
330	**Total Support Services - General Administration**	**2000**	408,584
331	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**	
332	**Payments for Regular Programs**	**4110**	
333	**Payments for Special Education Programs**	**4120**	
334	**Total Payments to Other Dist & Govt Units**	**4000**	0
335	**DEBT SERVICES (TF)**	**5000**	
336	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**		
337	Tax Anticipation Warrants	5110	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
339	Other Interest or Short-Term Debt	5150	
340	**Total Debt Services - Interest on Short-Term Debt**	**5000**	0
341	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**	
342	**Total Disbursements/Expenditures**		408,584
343	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**		
344			

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

Page 30

	A	B	L
1			
2	**Description** (Enter Whole Dollars)	**Funct #**	**Budget**
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**		
346	**SUPPORT SERVICES (FP&S)**	**2000**	
347	**SUPPORT SERVICES - BUSINESS**		
348	Facilities Acquisition & Construction Services	2530	
349	Operation & Maintenance of Plant Services	2540	
350	**Total Support Services - Business**	**2500**	0
351	Other Support Services (Describe & Itemize)	2900	
352	**Total Support Services**	**2000**	0
353	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**	
354	Payments to Regular Programs	4110	
355	Payments to Special Education Programs	4120	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
357	**Total Payments to Other Govt Units**	**4000**	0
358	**DEBT SERVICES (FP&S)**	**5000**	
359	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**		
360	Tax Anticipation Warrants	5110	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
362	**Total Debt Service - Interest on Short-Term Debt**	**5100**	0
363	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**	
364	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**	
365	**Total Debt Service**	**5000**	0
366	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**	
367	**Total Disbursements/Expenditures**		0
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**		

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	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) ***	**Taxes Received (from the 2019 Levy)**	**Taxes Received (from 2018 & Prior Levies)**	**Total Estimated Taxes (from the 2019 Levy)**	**Estimated Taxes Due (from the 2019 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	15,491,935	8,311,483	7,180,452	20,511,782	12,200,299
5	Operations & Maintenance	2,732,314	1,567,936	1,164,378	3,881,102	2,313,166
6	Debt Services **	4,206,252	2,253,628	1,952,624	5,575,897	3,322,269
7	Transportation	688,875	366,326	322,549	906,540	540,214
8	Municipal Retirement	318,577	157,226	161,351	388,974	231,748
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	375,409		375,409		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	327,690	157,066	170,624	388,654	231,588
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	24,141,052	12,813,665	11,327,387	31,652,949	18,839,284
20						
21	** The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

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

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long-Term Debt
2012 Refunding Bonds	12/21/12	9,335,000	3	8,155,000			355,000	7,800,000	7,800,000
2013 Refunding Bonds	02/05/13	9,305,000	3	7,015,000			615,000	6,400,000	6,400,000
2014 Refunding Bonds	06/05/14	9,985,000	3	9,550,000				9,550,000	9,550,000
2015A Refunding Bonds	10/08/15	9,530,000	3	9,530,000				9,530,000	9,530,000
2015B Refunding Bonds	10/27/15	9,345,000	3	4,090,000			1,965,000	2,125,000	2,125,000
Capital Leases	VAR		7	188,003			94,539	93,464	93,464
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		47,500,000		38,528,003	0	0	3,029,539	35,498,464	35,498,464

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

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

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

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SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

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

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

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

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

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

[b] 55 ILCS 5/5-1006.7

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	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2019**	**Add: Additions July 1, 2019 thru June 30, 2020**	**Less: Deletions July 1, 2019 thru June 30, 2020**	**Cost Ending June 30, 2020**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2019**	**Add: Depreciation Allowable July 1, 2019 thru June 30, 2020**	**Less: Depreciation Deletions July 1, 2019 thru June 30, 2020**	**Accumulated Depreciation Ending June 30, 2020**	**Ending Balance Undepreciated June 30, 2020**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	5,469,945			5,469,945						5,469,945
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	73,015,296			73,015,296	**50**	35,427,773	1,753,492		37,181,265	35,834,031
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,406,186	792,967		3,199,153	**20**	1,655,508	96,061		1,751,569	1,447,584
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	3,078,543	67,915		3,146,458	**10**	2,546,597	106,035		2,652,632	493,826
13	5 Yr Schedule	252				0	**5**				0	0
14	3 Yr Schedule	253				0	**3**				0	0
15	**Construction in Progress**	**260**	143,770	1,426,354	59,000	1,511,124	--					1,511,124
16	**Total Capital Assets**	**200**	84,113,740	2,287,236	59,000	86,341,976		39,629,878	1,955,588	0	41,585,466	44,756,510
17	**Non-Capitalized Equipment**	**700**				129,314	**10**		12,931			
18	**Allowable Depreciation**								1,968,519			

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

This schedule is completed for school districts only.

Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
OPERATING EXPENSE PER PUPIL					
EXPENDITURES:					
ED	Expenditures 15-22, L114		Total Expenditures	$	19,564,923
O&M	Expenditures 15-22, L151		Total Expenditures		4,335,347
DS	Expenditures 15-22, L174		Total Expenditures		4,240,824
TR	Expenditures 15-22, L210		Total Expenditures		1,129,851
MR/SS	Expenditures 15-22, L295		Total Expenditures		677,960
TORT	Expenditures 15-22, L342		Total Expenditures		449,209
			Total Expenditures	$	**30,398,114**
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0
ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		0
ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		610,027
ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		12,125
ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		0
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		710,307
ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		23,511
ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		100,312
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		2,204,725
O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		29,002
DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		3,029,539
TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0
TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		0
MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		0
MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
			Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	$	**6,719,548**
			Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		23,678,566
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		1,358.60
			Estimated OEPP (Line 78 divided by Line 79)	$	**17,428.65**

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

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO	ACCOUNT NO - TITLE	Amount
			PER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/REVENUES:				
TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$ 0
TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600	Total Food Service	473,923
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	781,871
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	0
ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	101,103
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	121,197
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	125,397
ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	38,687
ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	782
ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L148,Col C,D	3370	Driver Education	23,888
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	517,160
ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	0
O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	0
ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	77,623
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	143,474
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	8,834
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	178,125
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	118,025
ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	0
ED	Revenues 9-14, L253, Col C	4901	Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	14,711
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	7,270
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	0
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
ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	319,098
ED-MR/SS	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds *****	4,840

Total Deductions for PCTC Computation Line 85 through Line 173	$	**3,106,008**
Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		20,572,558
Total Depreciation Allowance (from page 26, Line 18, Col I)		1,968,519
Total Allowance for PCTC Computation (Line 176 plus Line 177)		22,541,078
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		1,358.60
Total Estimated PCTC (Line 178 divided by Line 179) *	$	**16,591.40**

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

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

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

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

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

Indirect Cost Plan (double click to view)

Fund-Function-Object Chart (double click)

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

1. *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.*
2. *In column (B) enter the* ***number*** *of the* **Fund-Functon-Object** *of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600*
3. *In Column (C) enter the* ***name of the Company*** *that is listed on the contract.*
4. *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.*
5. *Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).*
6. *The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. 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)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*25,000*	*475,000*
Operations and Maintenance - Support Services - Purchased Services	20-2540-300	Single Path	82,876	25,000	57,876
Transportation - Support Services - Purchased Services	40-2550-300	Theo Gorski	1,030,268	25,000	1,005,268
Education Fund - Support Services - Purchased Services	10-2660-300	Techno Consulting	153,615	25,000	128,615
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function-Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			1,266,759	0	1,191,759

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ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

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

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

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) *Must be less than (P16, Col E-F, L63)*	77,623
Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).	34,266
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		13,388,442		13,388,442
Support Services:					
Pupil	2100		1,554,100		1,554,100
Instructional Staff	2200		567,266		567,266
General Admin.	2300		1,009,360		1,009,360
School Admin	2400		651,239		651,239
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	627,627	0	627,627	0
Oper. & Maint. Plant Services	2540		2,271,423	2,271,423	0
Pupil Transportation	2550		1,129,851		1,129,851
Food Services	2560		562,263		562,263
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	0	0	0	0
Data Processing Services	2660	1,221,489	0	1,221,489	0
Other:	2900		28,750		28,750
Community Services	3000		0		0
Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(1,191,759)		(1,191,759)
Total		1,849,116	19,970,935	4,120,539	17,699,512
		Restricted Rate		**Unrestricted Rate**	
		Total Indirect Costs:	1,849,116	Total Indirect Costs:	4,120,539
		Total Direct Costs:	19,970,935	Total Direct Costs:	17,699,512
		= **9.26%**		= **23.28%**	

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ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E
1					**REPORT ON SHARED SERVICES OR OUTS**
2					School Code, Section 17-1.1 (*Public Act 9*
3					Fiscal Year Ending June 30, 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					Lemont HSD 210
7					07-016-2100-17
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits		X	X	N/A
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools		X	X	N/A
21	Legal Services		X	X	N/A
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X	X	N/A
27	STEM (science, technology, engineering and math) Program Offerings		X	X	N/A
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation		X	X	N/A
31	Vocational Education Cooperatives		X	X	N/A
32	All Other Joint/Cooperative Agreements				
33	Other		X	X	N/A
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

	F	G	H	I	J	K
1	**OURCING**					
2	*)7-0357*)					
3						
5						
6						
7						
8	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.**					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14	Insurance Through Lincolnway Area Affiliation					
15						
16						
17						
18						
19						
20	Illinois Liquid Asset Fund+ and Illinois Funds					
21	Fees for Tax Appeals W/ Village, Library, Township					
22						
23						
24						
25						
26	Southwest Cook County Assocation for Special Education					
27	Math Taught Through Dist 113A					
28						
29						
30	Gas from Village of Lemont					
31	Wilco Vocational Training Center					
32						
33	Lemont Park District Shared Facility Use					
34						
35						
36						
37						
38						
40						
41						
42						
43						

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

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

School District Name: Lemont HSD 210
RCDT Number: 7-016-2100-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2021 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	377,705		0	377,705	391,794			391,794
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		377,705	0	0	377,705	391,794	0	0	391,794
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									4%

* For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-70

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

Signature of Superintendent | *Date*

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

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

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

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by

☐ 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: Lemont HSD 210
RCDT Number: 7-016-2100-17

			How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 202(							
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	**0**								**0**
Unemployment Insurance Payments	2363	**74,389**							74,389	**74,389**
Insurance Payments (Regular or Self-Insurance)	2364	**17,499**							17,499	**17,499**
Risk Management and Claims Services Payments	2365	**52,520**							52,520	**52,520**
Judgment and Settlements	2366	**0**								**0**
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	**229,132**							229,132	**229,132**
Reciprocal Insurance Payments	2368	**0**								**0**
Legal Services	2369	**0**								**0**
Property Insurance (Buildings & Grounds)	2371	**70,204**							70,204	**70,204**
Vehicle Insurance (Transportation)	2372	**5,465**							5,465	**5,465**
Totals		**449,209**	**0**	**0**	**0**	**0**	**0**	**0**	**449,209**	**449,209**

Please email finance1@isbe.net or call 217-785-8779 with any questions.

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

1.
2.
3.
4.

Page 34

Reference Pages.

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

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

[3] Equals Line 8 minus Line 17

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

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

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

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

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

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

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

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

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

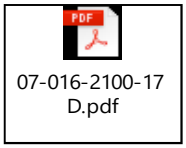
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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[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.

Page 36

	A	B	C	D	E	F
1	**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION** **Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**					
2	***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.***					
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 reducton plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.*					
6	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only** *(All AFR pages must be completed to generate the following calculation)*					
7	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
8	**Direct Revenues**	19,757,240	3,754,118	1,231,880	120,530	24,863,768
9	**Direct Expenditures**	19,564,923	4,335,347	1,129,851		25,030,121
10	**Difference**	192,317	(581,229)	102,029	120,530	**(166,353)**
11	**Fund Balance - June 30, 2019**	12,536,712	4,166,041	1,246,447	5,497,198	**23,446,398**
12						
13			**Unbalanced - however, a deficit reduction plan is not required at this time.**			
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 appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	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?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Lemont HSD 210	**07-016-2100-17**	**065-033233**

ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) **Dr. Mary Ticknor**	NAME AND ADDRESS OF AUDIT FIRM **Lauterbach & Amen, LLP** **668 N. River Road** **Naperville**
ADDRESS OF AUDITED ENTITY *(Street and/or P.O. Box, City, State, Zip Code)* **800 Porter Street** **Lemont** **60439**	E-MAIL ADDRESS: **mberan@lauterbachamen.com** NAME OF AUDIT SUPERVISOR **Matt Beran**

CPA FIRM TELEPHONE NUMBER	FAX NUMBER
6303931483	**6303932516**

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

- [x] 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).
- [x] Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- [x] Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- [x] Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- [x] 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))
- [x] 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))
- [x] Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- [x] Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- [x] 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

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07-016-2100-17
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

- [x] 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE
- [x] 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- [x] 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
- [x] 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- [x] 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA
  - Verify or reconcile on reconciliation worksheet
- [x] 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.**
- [x] 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

- [x] 8. All prior year's projects are included and reconciled to final FRIS report amounts
  - Including receipt/revenue and expenditure/disbursement amounts
- [x] 9. All current year's projects are included and reconciled to most recent FRIS report filed
  - Including receipt/revenue and expenditure/disbursement amounts
- [x] 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
- [x] 11. The total amount provided to subrecipients from each Federal program is included
- [x] 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
- [x] 13. Each CNP project should be reported on a separate line (one line per project year per program)
- [x] 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
- [x] 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
- [x] 16. Exceptions should result in a finding with Questioned Costs
- [x] 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
  - [ ] * **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
- [x] 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals)
- [x] 19. Obligations and Encumbrances are included where appropriate
- [x] 20. **FINAL STATUS** amounts are calculated, where appropriate.
- [x] 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- [x] 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA
- [x] 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

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SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

x	28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
x	29. **All** Summary of Auditor Results questions have been answered.
x	30. All tested programs **and** amounts are listed.
x	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").

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
N/A	33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
N/A	34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet)
N/A	35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two finding and should be reported separately, even if both are on same program).
N/A	36. Questioned Costs have been calculated where there are questioned costs
N/A	37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
N/A	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
N/A	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

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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	$ 1,500,079
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		34,266
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		$ 1,534,345

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES		$ 1,534,345
Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	$ 1,539,766

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 1,539,766
DIFFERENCE:	$ (5,421)

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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[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/18-6/30/19 (C)	Receipts/Revenues Year 7/1/19-6/30/20 (D)	Expenditure/Disbursements[4] Year 7/1/18-6/30/19 (E)	Expenditure/Disbursements[4] Year 7/1/18-6/30/19 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/19-6/30/20 (F)	Expenditure/Disbursements[4] Year 7/1/19-6/30/20 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
Child Nutrition Cluster											
US Department of Agriculture											
Illinois State Board of Education											
National School Lunch Program	10.555	2019-4210	73,168	17,789	73,168		17,789			90,957	
National School Lunch Program	10.555	2020-4210		56,518			56,518			56,518	
School Breakfast Program	10.556	2020-4215		3,316			3,316			3,316	
Commodities (Non-Cash)	10.555	N/A		34,266			34,266			34,266	
Total US Department of Agriculture			**73,168**	**111,889**	**73,168**	-	**111,889**	-	-	**185,057**	
Total Child Nutrition Cluster			**73,168**	**111,889**	**73,168**	-	**111,889**	-	-	**185,057**	
Special Education (IDEA) Cluster											
Department of Education											
Pass Through: Southwest Cook County Cooperative Association for Special Education											
Special Education - Grants to States (IDEA Flow Through)	84.027	2019-4620	111,197	90,223	111,197					111,197	
Special Education - Grants to States (IDEA Flow Through)	84.027	2020-4620		87,902			129,369			129,369	
Illinois State Board of Education											
Special Education - Room & Board	84.027	2019-4625	49,359	58,509	49,359					49,359	
Special Education - Room & Board	84.027	2020-4625		59,516			59,516			59,516	
Total Department of Education			**160,556**	**296,150**	**160,556**	-	**188,885**	-	-	**349,441**	
Total Special Education (IDEA) Cluster			**160,556**	**296,150**	**160,556**	-	**188,885**	-	-	349,441	
Other Programs											
Department of Education											
Impact Aid (M)	840.410	23-IL-232013		952,017			952,017			952,017	
Illinois State Board of Education											

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Title I - Low Income	84.010	2019-4300	15,640	112,703	15,640		109,581			125,221	
Title I - Low Income	84.010	2020-4300		30,771			199,183			199,183	
Title II - Teacher Quality	84.367	2019-4932	13,369	14,711	13,369		1,996			15,365	
Title IVa - Student Support and Academic Enrichment	84.365	2019-4400	4,300	8,834	4,300		2,690			6,990	
Title IVa - Student Support and Academic Enrichment	84.365	2020-4400		-			1,200			1,200	
Total Department of Education			**33,309**	**1,119,036**	**33,309**	**-**	**1,266,667**	**-**	**-**	**1,299,976**	
Department of Health and Human Services											
Illinois Department of Healthcare and Family Services											
Medical Assistance Program (Medicaid; Title XIX)	93.778	N/A		12,691			12,691			12,691	
Total Department of Health and Human Services			**-**	**12,691**	**-**	**-**	**12,691**	**-**	**-**	12,691	
Total Other Programs			**33,309**	**1,131,727**	**33,309**	**-**	**1,279,358**	**-**	**-**	1,312,667	
Total Federal Awards			**267,033**	**1,539,766**	**267,033**	**-**	**1,580,132**	**-**	**-**	**1,847,165**	

• **(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.

---

[1] 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.

[2] 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.

[3] 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)

[4] 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.

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Lemont HSD 210
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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2020

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Lemont Township High School District No. 210 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs[6]

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Lemont Township High School District No. 210** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Lemont Township High School District No. 210** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	$34,266		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	$0	Total Non-Cash	**$34,266**

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:	
Property	$0
Auto	$0
General Liability	$0
Workers Compensation	$0
Loans/Loan Guarantees Outstanding at June 30:	$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

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

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

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

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Lemont HSD 210
07-016-2100-17
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: Qualified
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer[7])

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

IDENTIFICATION OF MAJOR PROGRAMS:[8]

CFDA NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]	AMOUNT OF FEDERAL PROGRAM
84.041	Federal Impact Aid	952,017
	Total Amount Tested as Major	$952,017

Total Federal Expenditures for 7/1/19-6/30/20 $1,580,132

% tested as Major **60.25%**

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

Auditee qualified as low-risk auditee? ___ YES X NO

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

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

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

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

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the name of the cluster.

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Lemont HSD 210
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2020- N/A** **2. THIS FINDING IS:** ☐ New ☐ **Repeat from Prior Year?**
Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context[12]

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

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

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

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

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Lemont HSD 210
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2020- N/A** **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))
[16] Identify questioned costs as required by §200.516 (a)(3 - 4)
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

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Lemont HSD 210
07-016-2100-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2020

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

Finding Number	Condition	Current Status[20]

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

[19] Explanation of this schedule - §200.511 (b)

[20] Current Status should include one of the following:

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