

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

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

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

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 04-101-2050-25	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Baker Tilly US, LLP	
County Name: Winnebago		Name of Audit Manager: Nicholus Cavaliere, CPA CFE	
Name of School District/Joint Agreement: Rockford Public Schools District No. 205	<p align="center">Filing Status: <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>	Address: 1301 West 22nd Street, Suite 400	
Address: 501 7th Street		City: Oak Brook State: IL Zip Code: 60523	
City: Rockford		Phone Number: (630) 990-3131 Fax Number: (630) 990-0039	
Email Address:		IL License Number (9 digit): 066-004260 Expiration Date:	
Zip Code: 61104		Email Address: n.cavaliere@bakertilly.com	
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<p>Single Audit Status:</p> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. Ehren Jarrett	Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: ehren.jarrett@rps205.com	Email Address:	Email Address:	
Telephone: 815-966-3101 Fax Number:	Telephone: Fax Number:	Telephone: Fax Number:	
Signature & Date:	Signature & Date:	Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)		851,300			205,437	\$1,056,737
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	683,011		3,805,929	449,136		\$4,938,076
Total						\$5,994,813

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M																	
1	FINANCIAL PROFILE INFORMATION																													
2																														
3	<i>Required to be completed for School Districts only.</i>																													
4																														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																													
6																														
7	Tax Year 2019			Equalized Assessed Valuation (EAV):					2,247,891,213																					
8																														
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash																	
10	Rate(s):			0.036679			+			0.007500			+			0.004984			=			0.049160			=			0.000437		
11																														
13	B. Results of Operations *																													
14																														
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance																				
16	378,974,743			361,805,838			17,168,905			177,100,622																				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																													
18																														
19																														
20	C. Short-Term Debt **																													
21																														
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates																	
23	0			+			0			+			0			+			0			+			0					
24	Other			Total																										
25	0			=			0																							
26	** The numbers shown are the sum of entries on page 24.																													
27																														
28	D. Long-Term Debt																													
29	Check the applicable box for long-term debt allowance by type of district.																													
30																														
31	<input type="checkbox"/>			a. 6.9% for elementary and high school districts,					310,208,987																					
32	<input checked="" type="checkbox"/>			b. 13.8% for unit districts.																										
33																														
34	Long-Term Debt Outstanding:																													
35																														
36	<input type="checkbox"/>			c. Long-Term Debt (Principal only)					Acct																					
37				Outstanding:.....					511					194,172,888																
38																														
40	E. Material Impact on Financial Position																													
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																													
42	Attach sheets as needed explaining each item checked.																													
43																														
44	<input type="checkbox"/> Pending Litigation																													
45	<input type="checkbox"/> Material Decrease in EAV																													
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment																													
47	<input type="checkbox"/> Adverse Arbitration Ruling																													
48	<input type="checkbox"/> Passage of Referendum																													
49	<input type="checkbox"/> Taxes Filed Under Protest																													
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																													
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																													
52																														
53	Comments:																													
54																														
55																														
56																														
57																														
58																														
59																														
60																														
61																														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: Rockford Public Schools District No. 205																
8	District Code: 04-101-2050-25																
9	County Name: Winnebago																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 177,100,622.00 Ratio 0.467 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 378,974,743.00 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 361,805,838.00 Ratio 0.955 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 378,974,743.00 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 Value 1.40																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 180,011,586.00 Days 179.11 Score 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 1,005,016.22 0.10																
26	Value 0.30																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 93,930,382.23 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37) Total 194,172,888.00 Percent 37.40 Score 2																
33	Total Long-Term Debt Allowed (P3, Cell H31) Weight 310,208,987.39 0.10																
34	Value 0.20																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													Total Profile Score:		3.70 *		
													Estimated 2021 Financial Profile Designation: <u>RECOGNITION</u>				
* 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, 2020

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		139,118,489	3,003,376	16,495,535	1,317,644	2,654,088	22,869,796	36,572,077	5,028,020	2,434,469
5	Investments	120									
6	Taxes Receivable	130	54,697,236	9,404,798	7,582,698	6,249,838	4,926,853	0	547,978	2,214,493	811,355
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	23,305,857	0	0	4,255,065	0	0	0	0	0
9	Other Receivables	160	441,677	371,143	29,030	160	0	18,343	277,443	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	378,905	22,773	0	0	0	18,154	0	50,000	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		217,942,164	12,802,090	24,107,263	11,822,707	7,580,941	22,906,293	37,397,498	7,292,513	3,245,824
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	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	15,211,456	2,088,168	0	482,445	0	3,121,491	0	126,603	210,269
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	20,069,920	205,919	0	224,372	82,500	0	0	70,778	24,811
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	50,204,281	8,345,296	13,457,068	5,545,727	4,371,822	0	486,253	1,965,039	719,921
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		85,485,657	10,639,383	13,457,068	6,252,544	4,454,322	3,121,491	486,253	2,162,420	955,001
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	20,100,754	2,162,707	10,650,195	5,570,163	3,126,619	19,784,802	0	5,130,093	2,290,823
39	Unreserved Fund Balance	730	112,355,753	0	0	0	0	0	36,911,245	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		217,942,164	12,802,090	24,107,263	11,822,707	7,580,941	22,906,293	37,397,498	7,292,513	3,245,824

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2020

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)		Account Groups		
2			Acct. #	Agency Fund	General Fixed Assets
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		2,058,867		
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		2,058,867		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		10,008,491	
17	Building & Building Improvements	230		430,488,784	
18	Site Improvements & Infrastructure	240		16,128,312	
19	Capitalized Equipment	250		34,281,162	
20	Construction in Progress	260		5,879,481	
21	Amount Available in Debt Service Funds	340			10,650,195
22	Amount to be Provided for Payment on Long-Term Debt	350			183,522,693
23	Total Capital Assets			496,786,230	194,172,888
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	2,058,867		
34	Total Current Liabilities		2,058,867		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			194,172,888
37	Total Long-Term Liabilities				194,172,888
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			496,786,230	
41	Total Liabilities and Fund Balance		2,058,867	496,786,230	194,172,888

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, 2020

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	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							627,000		
49	Transfer Among Funds	8130	0	0		32,000,000					
50	Transfer of Interest	8140	1,350,000	0	0	350,000	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 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	0	0				0			
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	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
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	0	0							
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	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	5,000,000	0
76	Total Other Uses of Funds		1,350,000	0	0	32,350,000	0	0	627,000	5,000,000	0
77	Total Other Sources/Uses of Funds		30,650,000	5,000,000	0	(32,323,000)	0	2,311,943	(627,000)	(5,000,000)	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		43,393,875	(3,309,803)	3,915,287	(21,270,386)	1,712,452	7,895,173	1,055,219	(5,526,374)	4,316,075
79	Fund Balances - July 1, 2019		81,291,760	5,299,824	6,734,908	26,149,805	1,414,167	11,889,629	35,856,026	10,656,467	(2,025,252)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		7,770,872	172,686		690,744					
81	Fund Balances - June 30, 2020		132,456,507	2,162,707	10,650,195	5,570,163	3,126,619	19,784,802	36,911,245	5,130,093	2,290,823

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100								
5	Designated Purposes Levies (1110-1120) ⁷		80,412,443	15,655,103	13,353,027	13,832,556	3,852,896	0	973,969	4,932,444
6	Leasing Purposes Levy ⁸	1130	0	0						
7	Special Education Purposes Levy	1140	15,478,461	0		0	0	0		
8	FICA/Medicare Only Purposes Levies	1150					3,434,226			
9	Area Vocational Construction Purposes Levy	1160		0	0			0		
10	Summer School Purposes Levy	1170	0							
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		95,890,904	15,655,103	13,353,027	13,832,556	7,287,122	0	973,969	4,932,444
13	PAYMENTS IN LIEU OF TAXES	1200								
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,189,037	0	3,810,962	123,000	1,988,392	11,560,590	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,189,037	0	3,810,962	123,000	1,988,392	11,560,590	0	0
19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311	653,624							
21	Regular - Tuition from Other Districts (In State)	1312	(16,388)							
22	Regular - Tuition from Other Sources (In State)	1313	0							
23	Regular - Tuition from Other Sources (Out of State)	1314	0							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	447,775							
25	Summer Sch - Tuition from Other Districts (In State)	1322	0							
26	Summer Sch - Tuition from Other Sources (In State)	1323	0							
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0							
28	CTE - Tuition from Pupils or Parents (In State)	1331	0							
29	CTE - Tuition from Other Districts (In State)	1332	0							
30	CTE - Tuition from Other Sources (In State)	1333	13,301							
31	CTE - Tuition from Other Sources (Out of State)	1334	0							
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0							
33	Special Ed - Tuition from Other Districts (In State)	1342	691,540							
34	Special Ed - Tuition from Other Sources (In State)	1343	0							
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0							
36	Adult - Tuition from Pupils or Parents (In State)	1351	48,440							
37	Adult - Tuition from Other Districts (In State)	1352	0							
38	Adult - Tuition from Other Sources (In State)	1353	0							
39	Adult - Tuition from Other Sources (Out of State)	1354	0							
40	Total Tuition		1,838,292							
41	TRANSPORTATION FEES	1400								
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				519,212				
43	Regular - Transp Fees from Other Districts (In State)	1412				0				
44	Regular - Transp Fees from Other Sources (In State)	1413				174,408				
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0				
46	Regular Transp Fees from Other Sources (Out of State)	1416				0				
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0				
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0				
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0				
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0				
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0				
52	CTE - Transp Fees from Other Districts (In State)	1432				0				
53	CTE - Transp Fees from Other Sources (In State)	1433				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

1	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0				
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0				
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0				
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0				
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0				
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0				
60	Adult - Transp Fees from Other Districts (In State)	1452				0				
61	Adult - Transp Fees from Other Sources (In State)	1453				0				
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0				
63	Total Transportation Fees					693,620				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	1,810,734	83,068	269,788	451,604	79,869	240,254	708,250	185,882
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		1,810,734	83,068	269,788	451,604	79,869	240,254	708,250	185,882
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	554							
70	Sales to Pupils - Breakfast	1612	972							
71	Sales to Pupils - A la Carte	1613	26,560							
72	Sales to Pupils - Other (Describe & Itemize)	1614	0							
73	Sales to Adults	1620	0							
74	Other Food Service (Describe & Itemize)	1690	22,260							
75	Total Food Service		50,346							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	28,524	0						
78	Admissions - Other (Describe & Itemize)	1719	3,750	0						
79	Fees	1720	2,166	0						
80	Book Store Sales	1730	0	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790	522	36,674						
82	Total District/School Activity Income		34,962	36,674						
83	TEXTBOOK INCOME	1800								
84	Rentals - Regular Textbooks	1811	0							
85	Rentals - Summer School Textbooks	1812	0							
86	Rentals - Adult/Continuing Education Textbooks	1813	0							
87	Rentals - Other (Describe & Itemize)	1819	0							
88	Sales - Regular Textbooks	1821	0							
89	Sales - Summer School Textbooks	1822	0							
90	Sales - Adult/Continuing Education Textbooks	1823	0							
91	Sales - Other (Describe & Itemize)	1829	0							
92	Other (Describe & Itemize)	1890	0							
93	Total Textbook Income		0							
94	OTHER REVENUE FROM LOCAL SOURCES	1900								
95	Rentals	1910	20,601	841,056						
96	Contributions and Donations from Private Sources	1920	110,731	0	0	0	0	584,127	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0				
99	Refund of Prior Years' Expenditures	1950	362,912	49,548	0	120,255	10,055	31		0
100	Payments of Surplus Moneys from TIF Districts	1960	0	20,587	0	0	0	0	0	0
101	Drivers' Education Fees	1970	20,849							
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0		
104	Payment from Other Districts	1991	0	0	0	0	0	0		
105	Sale of Vocational Projects	1992	0							

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
106	Other Local Fees (Describe & Itemize)	1993	86,914	0	0	0	0	0		0
107	Other Local Revenues (Describe & Itemize)	1999	529,360	683,362	0	2,171	0	170,802	0	0
108	Total Other Revenue from Local Sources		1,131,367	1,594,553	0	122,426	10,055	754,960	0	0
109	Total Receipts/Revenues from Local Sources	1000	101,945,642	17,369,398	17,433,777	15,223,206	9,365,438	12,555,804	1,682,219	5,118,326
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)									
111	Flow-through Revenue from State Sources	2100	18,429	0		0	0			
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0			
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0			
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	18,429	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	153,044,153	0	0	0	0	2,500,000		0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0
120	General State Aid - Fast Growth District Grant	3030								
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0
122	Total Unrestricted Grants-In-Aid		153,044,153	0	0	0	0	2,500,000		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)									
124	SPECIAL EDUCATION									
125	Special Education - Private Facility Tuition	3100	2,734,767			0				
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0				
127	Special Education - Personnel	3110	0	0		0				
128	Special Education - Orphanage - Individual	3120	908,741			0				
129	Special Education - Orphanage - Summer Individual	3130	14,021			0				
130	Special Education - Summer School	3145	0			0				
131	Special Education - Other (Describe & Itemize)	3199	0	0		0				
132	Total Special Education		3,657,529	0		0				
133	CAREER AND TECHNICAL EDUCATION (CTE)									
134	CTE - Technical Education - Tech Prep	3200	0	0			0			
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0			
136	CTE - WECEP	3225	0	0			0			
137	CTE - Agriculture Education	3235	0	0			0			
138	CTE - Instructor Practicum	3240	0	0			0			
139	CTE - Student Organizations	3270	0	0			0			
140	CTE - Other (Describe & Itemize)	3299	0	0			0			
141	Total Career and Technical Education		0	0			0			
142	BILINGUAL EDUCATION									
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0			
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0			
145	Total Bilingual Ed		0				0			

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
146	State Free Lunch & Breakfast	3360	180,433							
147	School Breakfast Initiative	3365	0	0						
148	Driver Education	3370	157,017	0						
149	Adult Ed (from ICCB)	3410	673,965	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0
151	TRANSPORTATION									
152	Transportation - Regular and Vocational	3500	0	0		15,162,982	0			
153	Transportation - Special Education	3510	0	0		1,799,941	0			
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0			
155	Total Transportation		0	0		16,962,923	0			
156	Learning Improvement - Change Grants	3610	0							
157	Scientific Literacy	3660	0	0		0	0			
158	Truant Alternative/Optional Education	3695	169,408			0	0			
159	Early Childhood - Block Grant	3705	12,054,784	0		0	0			
160	Chicago General Education Block Grant	3766	0	0		0	0			
161	Chicago Educational Services Block Grant	3767	0	0		0	0			
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0		
163	Technology - Technology for Success	3780	0	0	0	0	0	0		
164	State Charter Schools	3815	0			0				
165	Extended Learning Opportunities - Summer Bridges	3825	0			0				
166	Infrastructure Improvements - Planning/Construction	3920		0				0		
167	School Infrastructure - Maintenance Projects	3925		0				0		
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	831,271	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		17,724,407	0	0	16,962,923	0	0	0	0
170	Total Receipts from State Sources	3000	170,768,560	0	0	16,962,923	0	2,500,000	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	15,793	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		15,793	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)									
177	Head Start	4045	0							
178	Construction (Impact Aid)	4050	0	0				0		
179	MAGNET	4060	0	0		0	0	0		
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	97,410	0		0	0	0		
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		97,410	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	0	0		0	0			
185	Title V - District Projects	4105	0	0		0	0			

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0
240	Build America Bond Interest Reimbursement	4869	0	0	1,061,993	0	0	0		0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0
252	Total Stimulus Programs		0	0	1,061,993	0	0	0		0
253	Race to the Top Program	4901	0							
254	Race to the Top - Preschool Expansion Grant	4902	49,818	0		0	0			
255	Title III - Immigrant Education Program (IEP)	4905	23,070			0	0			
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	717,415			0	0			
257	McKinney Education for Homeless Children	4920	57,071	0		0	0			
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0			
259	Title II - Teacher Quality	4932	1,235,875	0		0	0			
260	Federal Charter Schools	4960	0	0		0	0			
261	State Assessment Grants	4981								
262	Grant for State Assessments and Related Activities	4982								
263	Medicaid Matching Funds - Administrative Outreach	4991	1,081,062	0		0	0			
264	Medicaid Matching Funds - Fee-for-Service Program	4992	2,436,541	0		0	0			
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	7,888,887	0		0	0	0		
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		54,891,163	0	1,061,993	0	0	0		0
267	Total Receipts/Revenues from Federal Sources	4000	55,004,366	0	1,061,993	0	0	0	0	0
268	Total Direct Receipts/Revenues		327,736,997	17,369,398	18,495,770	32,186,129	9,365,438	15,055,804	1,682,219	5,118,326

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	K
1			(90)
	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies (1110-1120) ⁷		1,690,611
6	Leasing Purposes Levy ⁸	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	0
12	Total Ad Valorem Taxes Levied By District		1,690,611
13	PAYMENTS IN LIEU OF TAXES	1200	
14	Mobile Home Privilege Tax	1210	0
15	Payments from Local Housing Authorities	1220	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	5,470,270
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0
18	Total Payments in Lieu of Taxes		5,470,270
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		
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	
53	CTE - Transp Fees from Other Sources (In State)	1433	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
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		
64	EARNINGS ON INVESTMENTS	1500	
65	Interest on Investments	1510	26,179
66	Gain or Loss on Sale of Investments	1520	0
67	Total Earnings on Investments		26,179
68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
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		
94	OTHER REVENUE FROM LOCAL SOURCES	1900	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	0
97	Impact Fees from Municipal or County Governments	1930	0
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	0
100	Payments of Surplus Moneys from TIF Districts	1960	0
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	0
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	0
107	Other Local Revenues (Describe & Itemize)	1999	0
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	7,187,060
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	
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	0
118	General State Aid - Hold Harmless/Supplemental	3002	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0
120	General State Aid - Fast Growth District Grant	3030	
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0
122	Total Unrestricted Grants-In-Aid		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)		
124	SPECIAL EDUCATION		
125	Special Education - Private Facility Tuition	3100	
126	Special Education - Funding for Children Requiring Sp ED Services	3105	
127	Special Education - Personnel	3110	
128	Special Education - Orphanage - Individual	3120	
129	Special Education - Orphanage - Summer Individual	3130	
130	Special Education - Summer School	3145	
131	Special Education - Other (Describe & Itemize)	3199	
132	Total Special Education		
133	CAREER AND TECHNICAL EDUCATION (CTE)		
134	CTE - Technical Education - Tech Prep	3200	
135	CTE - Secondary Program Improvement (CTEI)	3220	
136	CTE - WECEP	3225	
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		
142	BILINGUAL EDUCATION		
143	Bilingual Ed - Downstate - TPI and TBE	3305	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	
145	Total Bilingual Ed		

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	
147	School Breakfast Initiative	3365	
148	Driver Education	3370	
149	Adult Ed (from ICCB)	3410	0
150	Adult Ed - Other (Describe & Itemize)	3499	0
151	TRANSPORTATION		
152	Transportation - Regular and Vocational	3500	
153	Transportation - Special Education	3510	
154	Transportation - Other (Describe & Itemize)	3599	
155	Total Transportation		
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	0
163	Technology - Technology for Success	3780	0
164	State Charter Schools	3815	
165	Extended Learning Opportunities - Summer Bridges	3825	
166	Infrastructure Improvements - Planning/Construction	3920	
167	School Infrastructure - Maintenance Projects	3925	0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0
169	Total Restricted Grants-In-Aid		0
170	Total Receipts from State Sources	3000	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	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		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	0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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, 2020**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	
187	Title V - Other (Describe & Itemize)	4199	
188	Total Title V		
189	FOOD SERVICE		
190	Breakfast Start-Up Expansion	4200	
191	National School Lunch Program	4210	
192	Special Milk Program	4215	
193	School Breakfast Program	4220	
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		
199	TITLE I		
200	Title I - Low Income	4300	
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		
205	TITLE IV		
206	Title IV - Safe & Drug Free Schools - Formula	4400	
207	Title IV - 21st Century Comm Learning Centers	4421	
208	Title IV - Other (Describe & Itemize)	4499	
209	Total Title IV		
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	
214	Fed - Spec Education - IDEA - Room & Board	4625	
215	Fed - Spec Education - IDEA - Discretionary	4630	
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
217	Total Federal - Special Education		
218	CTE - PERKINS		
219	CTE - Perkins - Title III E - Tech Prep	4770	
220	CTE - Other (Describe & Itemize)	4799	
221	Total CTE - Perkins		
222	Federal - Adult Education	4810	
223	ARRA - General State Aid - Education Stabilization	4850	0
224	ARRA - Title I - Low Income	4851	
225	ARRA - Title I - Neglected, Private	4852	0
226	ARRA - Title I - Delinquent, Private	4853	0
227	ARRA - Title I - School Improvement (Part A)	4854	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0
229	ARRA - IDEA - Part B - Preschool	4856	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0
231	ARRA - Title IID - Technology-Formula	4860	0
232	ARRA - Title IID - Technology-Competitive	4861	0
233	ARRA - McKinney - Vento Homeless Education	4862	
234	ARRA - Child Nutrition Equipment Assistance	4863	
235	Impact Aid Formula Grants	4864	0
236	Impact Aid Competitive Grants	4865	0
237	Qualified Zone Academy Bond Tax Credits	4866	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867	0
239	Build America Bond Tax Credits	4868	0
240	Build America Bond Interest Reimbursement	4869	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0
242	Other ARRA Funds - II	4871	0
243	Other ARRA Funds - III	4872	0
244	Other ARRA Funds - IV	4873	0
245	Other ARRA Funds - V	4874	0
246	ARRA - Early Childhood	4875	0
247	Other ARRA Funds VII	4876	0
248	Other ARRA Funds VIII	4877	0
249	Other ARRA Funds IX	4878	0
250	Other ARRA Funds X	4879	0
251	Other ARRA Funds Ed Job Fund Program	4880	0
252	Total Stimulus Programs		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	
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	
264	Medicaid Matching Funds - Fee-for-Service Program	4992	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0
267	Total Receipts/Revenues from Federal Sources	4000	0
268	Total Direct Receipts/Revenues		7,187,060

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	66,174,528	21,335,040	3,478,064	8,687,786	0	11,989	497,750	0	100,185,157	104,041,569
6	Tuition Payment to Charter Schools	1115			9,594,944						9,594,944	10,235,231
7	Pre-K Programs	1125	5,889,145	2,592,106	304,811	282,211	0	0	19,060	0	9,087,333	9,245,080
8	Special Education Programs (Functions 1200-1220)	1200	22,876,369	8,932,483	1,562,764	84,462	0	7,912,580	49,846	0	41,418,504	43,414,209
9	Special Education Programs Pre-K	1225	2,214,662	849,668	176,408	30,558	0	0	4,994	0	3,276,290	3,602,546
10	Remedial and Supplemental Programs K-12	1250	4,653,568	1,557,682	1,654,159	2,503,235	0	0	47,909	0	10,416,553	10,006,724
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	172,604	56,482	11,396	0	0	0	0	0	240,482	231,845
13	CTE Programs	1400	4,680,006	1,473,879	136,909	260,717	6,750	280,631	61,560	0	6,900,452	6,928,220
14	Interscholastic Programs	1500	1,572,819	294,376	255,789	199,029	0	109,179	28,616	0	2,459,808	2,259,959
15	Summer School Programs	1600	669,744	116,393	413,081	288,168	0	0	0	0	1,487,386	470,672
16	Gifted Programs	1650	4,043,124	1,249,806	132,119	136,500	0	1,014	34,831	0	5,597,394	6,189,703
17	Driver's Education Programs	1700	399,558	90,136	7,572	11,791	23,609	0	0	0	532,666	661,479
18	Bilingual Programs	1800	10,256,293	3,150,982	143,728	681,359	0	0	0	0	14,232,362	13,849,275
19	Truant Alternative & Optional Programs	1900	3,225,346	998,487	647,157	87,469	0	1,952,380	35,946	0	6,946,785	6,776,189
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	126,827,766	42,697,520	18,518,901	13,253,285	30,359	10,267,773	780,512	0	212,376,116	217,912,701
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	3,171,492	971,206	452,561	8,156	0	0	0	0	4,603,415	5,149,963
37	Guidance Services	2120	5,484,098	1,601,955	647,841	87,976	0	30	0	0	7,821,900	7,747,816
38	Health Services	2130	3,657,533	1,148,949	42,525	64,036	0	3,100	0	0	4,916,143	4,676,154
39	Psychological Services	2140	2,632,701	745,619	46,642	33,418	0	0	0	0	3,458,380	3,564,128
40	Speech Pathology & Audiology Services	2150	2,861,310	845,148	864,639	25,896	0	0	0	0	4,596,993	4,978,665
41	Other Support Services - Pupils (Describe & Itemize)	2190	54,678	0	26,747	8,299	0	0	0	0	89,724	106,037
42	Total Support Services - Pupils	2100	17,861,812	5,312,877	2,080,955	227,781	0	3,130	0	0	25,486,555	26,222,763
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	4,926,484	1,451,661	1,671,464	253,968	0	13,009	3,761	0	8,320,347	11,748,093
45	Educational Media Services	2220	2,151,960	890,218	718,752	531,804	0	0	48,380	0	4,341,114	4,323,594
46	Assessment & Testing	2230	131,895	12,944	381,733	113,998	0	0	0	0	640,570	906,492
47	Total Support Services - Instructional Staff	2200	7,210,339	2,354,823	2,771,949	899,770	0	13,009	52,141	0	13,302,031	16,978,179
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	135,088	19,308	1,051,439	13,998	0	32,094	0	0	1,251,927	1,435,423
50	Executive Administration Services	2320	1,097,903	239,301	195,750	50,307	0	17,517	2,176	0	1,602,954	1,889,578
51	Special Area Administration Services	2330	2,857,567	856,023	119,265	36,796	0	3,020	18,496	0	3,891,167	4,821,520
52	Tort Immunity Services	2360 - 2370	102,715	11,512	112	125	0	225	0	0	114,689	224,160
53	Total Support Services - General Administration	2300	4,193,273	1,126,144	1,366,566	101,226	0	52,856	20,672	0	6,860,737	8,370,681

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	12,016,809	3,431,776	66,821	148,157	0	14,177	4,192	0	15,681,932	16,814,865
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	12,016,809	3,431,776	66,821	148,157	0	14,177	4,192	0	15,681,932	16,814,865
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	140,167	11,412	0	0	0	0	0	0	151,579	152,493
60	Fiscal Services	2520	1,382,462	487,613	145,943	36,802	0	760,004	4,785	0	2,817,609	3,782,473
61	Operation & Maintenance of Plant Services	2540	26,515	5,279	530,089	238,350	58,557	0	4,634	0	863,424	942,471
62	Pupil Transportation Services	2550	0	0	1,359,781	132	0	0	0	0	1,359,913	1,996,278
63	Food Services	2560	3,381,397	1,146,222	108,234	5,902,037	16,980	20,506	17,157	0	10,592,533	14,624,273
64	Internal Services	2570	585,607	114,076	237,835	185,227	8,111	0	0	0	1,130,856	1,334,573
65	Total Support Services - Business	2500	5,516,148	1,764,602	2,381,882	6,362,548	83,648	780,510	26,576	0	16,915,914	22,832,561
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	743,270	1,413	0	0	0	0	744,683	775,753
68	Planning, Research, Development, & Evaluation Services	2620	616,336	149,850	78,256	31,247	0	180	0	0	875,869	935,926
69	Information Services	2630	540,215	99,375	136,982	21,487	0	1,565	12,827	0	812,451	807,678
70	Staff Services	2640	2,119,819	482,557	806,856	32,938	0	592	22,926	0	3,465,688	3,579,391
71	Data Processing Services	2660	2,007,115	522,675	4,545,601	541,292	11,348	200	282,538	0	7,910,769	7,840,181
72	Total Support Services - Central	2600	5,283,485	1,254,457	6,310,965	628,377	11,348	2,537	318,291	0	13,809,460	13,938,929
73	Other Support Services (Describe & Itemize)	2900	220,906	93,879	126,817	50,902	0	0	1,343	0	493,847	659,457
74	Total Support Services	2000	52,302,772	15,338,558	15,105,955	8,418,761	94,996	866,219	423,215	0	92,550,476	105,817,435
75	COMMUNITY SERVICES (ED)	3000	3,694,923	1,630,952	240,249	362,665	0	276	56,325	0	5,985,390	5,865,954
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			663,534			0			663,534	0
79	Payments for Special Education Programs	4120			3,306,425			0			3,306,425	3,489,221
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			111,181			0			111,181	1,329,855
84	Total Payments to Other Govt Units (In-State)	4100			4,081,140			0			4,081,140	4,819,076
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						0			0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			4,081,140			0			4,081,140	4,819,076
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
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			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,450,483			5,450,483	5,450,483
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) ¹¹							9,130,000			9,130,000	9,130,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400				0		0			0	0
172	Total Debt Services	5000				0		14,580,483			14,580,483	14,580,483
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures					0		14,580,483			14,580,483	14,580,483
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,915,287	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	3,041	0	0	0	0	0	0	0	3,041	10,032
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	7,890,349	2,905,456	4,297,093	2,114,355	2,537,412	328	0	0	19,744,993	22,390,906
183	Other Support Services (Describe & Itemize)	2900	1,094,765	290,716	0	0	0	0	0	0	1,385,481	1,383,105
184	Total Support Services	2000	8,988,155	3,196,172	4,297,093	2,114,355	2,537,412	328	0	0	21,133,515	23,784,043
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110				0		0			0	0
189	Payments for Special Education Programs	4120				0		0			0	0
190	Payments for Adult/Continuing Education Programs	4130				0		0			0	0
191	Payments for CTE Programs	4140				0		0			0	0
192	Payments for Community College Programs	4170				0		0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0		0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400				0		0			0	0
196	Total Payments to Other Govt Units	4000				0		0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
206								0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		8,988,155	3,196,172	4,297,093	2,114,355	2,537,412	328	0	0	21,133,515	23,784,043
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										11,052,614	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		1,004,934							1,004,934	1,088,608
216	Pre-K Programs	1125		41,706							41,706	38,137
217	Special Education Programs (Functions 1200-1220)	1200		824,563							824,563	1,025,278
218	Special Education Programs - Pre-K	1225		84,512							84,512	96,389
219	Remedial and Supplemental Programs - K-12	1250		34							34	2,991
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		2,172							2,172	2,254
222	CTE Programs	1400		92,427							92,427	96,704
223	Interscholastic Programs	1500		90,882							90,882	83,804
224	Summer School Programs	1600		10,917							10,917	15,143
225	Gifted Programs	1650		56,159							56,159	62,756
226	Driver's Education Programs	1700		5,707							5,707	7,565
227	Bilingual Programs	1800		179,941							179,941	186,140
228	Truants' Alternative & Optional Programs	1900		114,926							114,926	112,437
229	Total Instruction	1000		2,508,880							2,508,880	2,818,206
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		50,772							50,772	49,904
233	Guidance Services	2120		142,047							142,047	146,398
234	Health Services	2130		216,523							216,523	186,927
235	Psychological Services	2140		36,856							36,856	44,525
236	Speech Pathology & Audiology Services	2150		50,359							50,359	65,415
237	Other Support Services - Pupils (Describe & Itemize)	2190		4,630							4,630	6,949
238	Total Support Services - Pupils	2100		501,187							501,187	500,118
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		74,775							74,775	112,253
241	Educational Media Services	2220		128,169							128,169	125,435
242	Assessment & Testing	2230		8,825							8,825	14,458
243	Total Support Services - Instructional Staff	2200		211,769							211,769	252,146
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		25,830							25,830	33,758
246	Executive Administration Services	2320		49,683							49,683	57,806

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	1,292	3,409,515	462,966	5,187,299	0	411,502	0	9,472,574	10,712,986
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	1,292	3,409,515	462,966	5,187,299	0	411,502	0	9,472,574	10,712,986
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			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/Expenditures		0	1,292	3,409,515	462,966	5,187,299	0	411,502	0	9,472,574	10,712,986
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,583,230	
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	0	6,071	0	0	0	0	0	6,071	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	1,439,069	0	0	0	0	0	1,439,069	1,950,000
321	Unemployment Insurance Payments	2363	0	0	90,184	0	0	0	0	0	90,184	190,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	9,576	2,638	1,536,135	0	0	0	0	0	1,548,349	2,457,900
324	Judgment and Settlements	2366	0	0	(1,342)	0	0	2	0	0	(1,340)	15,000
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	874,099	199,696	184,600	0	0	0	0	0	1,258,395	1,103,616
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	317,852	41,665	0	0	0	0	0	0	359,517	359,247
328	Property Insurance (Buildings & Grounds)	2371	0	0	944,455	0	0	0	0	0	944,455	1,292,485
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	1,201,527	243,999	4,199,172	0	0	2	0	0	5,644,700	7,368,248
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		1,201,527	243,999	4,199,172	0	0	2	0	0	5,644,700	7,368,248
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(526,374)	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	19,570	0	0	0	0	0	0	0	19,570	0
349	Operation & Maintenance of Plant Services	2540	590,661	120,008	688,634	0	1,452,112	0	0	0	2,851,415	3,361,332
350	Total Support Services - Business	2500	610,231	120,008	688,634	0	1,452,112	0	0	0	2,870,985	3,361,332
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	610,231	120,008	688,634	0	1,452,112	0	0	0	2,870,985	3,361,332
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
364								0			0	0
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		610,231	120,008	688,634	0	1,452,112	0	0	0	2,870,985	3,361,332
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,316,075	

	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	80,412,443	35,631,279	44,781,164	82,450,402	46,819,123
5	Operations & Maintenance	15,655,103	7,285,794	8,369,309	16,859,184	9,573,390
6	Debt Services **	13,353,027	5,874,371	7,478,656	13,592,998	7,718,627
7	Transportation	13,832,556	4,841,617	8,990,939	11,203,490	6,361,873
8	Municipal Retirement	3,852,896	2,320,769	1,532,127	5,370,212	3,049,443
9	Capital Improvements	0		0		0
10	Working Cash	973,969	424,527	549,442	982,328	557,801
11	Tort Immunity	4,932,444	1,715,585	3,216,859	3,969,776	2,254,191
12	Fire Prevention & Safety	1,690,611	628,486	1,062,125	1,454,386	825,900
13	Leasing Levy	0		0		0
14	Special Education	15,478,461	6,741,744	8,736,717	15,600,365	8,858,621
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,434,226	1,496,022	1,938,204	3,461,752	1,965,730
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	153,615,736	66,960,194	86,655,542	154,944,893	87,984,699
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding	Beginning	Issued	Retired	Outstanding			
3			July 1, 2019		July 1, 2019 thru	July 1, 2019 thru	Ending June 30, 2020			
4					June 30, 2020	June 30, 2020				
5	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
6	Total CPPRT Notes									0
7	TAX ANTICIPATION WARRANTS (TAW)									
8	Educational Fund									0
9	Operations & Maintenance Fund									0
10	Debt Services - Construction									0
11	Debt Services - Working Cash									0
12	Debt Services - Refunding Bonds									0
13	Transportation Fund									0
14	Municipal Retirement/Social Security Fund									0
15	Fire Prevention & Safety Fund									0
16	Other - (Describe & Itemize)									0
17	Total TAWs		0		0	0				0
18	TAX ANTICIPATION NOTES (TAN)									
19	Educational Fund									0
20	Operations & Maintenance Fund									0
21	Fire Prevention & Safety Fund									0
22	Other - (Describe & Itemize)									0
23	Total TANs		0		0	0				0
24	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
25	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									0
26	General State Aid/Evidence-Based Funding Anticipation Certificates									
27	Total (All Funds)									0
28	OTHER SHORT-TERM BORROWING									
29	Total Other Short-Term Borrowing (Describe & Itemize)									0
30	SCHEDULE OF LONG-TERM DEBT									
31	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
32	Series 2000 Capital Appreciation Bonds	02/01/00	9,999,934	4	1,646,970		63,030	1,710,000	0	
33	Series 2010 Capital Appreciation Bonds	09/01/10	9,992,698	4	4,820,419		119,581	4,940,000	0	
34	Series 2013 Capital Appreciation Bonds	04/02/13	30,999,876	2	39,030,366		1,468,972		40,499,338	38,277,989
35	Series 2013 General Obligation Bonds	04/02/13	69,000,000	2	66,790,000				66,790,000	63,126,633
36	Series 2015A General Obligation Bonds	03/05/15	13,795,000	2	13,795,000				13,795,000	13,038,358
37	Series 2015A Capital Appreciation Bonds	03/05/15	6,204,788	2	7,787,084		388,745		8,175,829	7,727,393
38	Series 2015B Capital Appreciation Bonds	03/05/15	9,886,576	2	8,842,665		355,056	2,480,000	6,717,721	6,349,261
39	Series 2015B General Obligation Serial Bonds	03/05/15	935,000	2	935,000				935,000	883,716
40	Series 2015B General Obligation Serial Bonds	03/05/15	28,175,000	2	28,175,000				28,175,000	26,629,629
41	Series 2016 Taxable General Obligation School Bonds	05/12/16	29,085,000	7	29,085,000				29,085,000	27,489,716
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			208,073,872		200,907,504	0	2,395,384	9,130,000	194,172,888	183,522,693
50	* Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other	Alternate Revenue Source Taxable GO						
52	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
53	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2019											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		15,478,461				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					20,849	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					157,017	
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	15,478,461	0	0	177,866	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		15,478,461			177,866	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	15,478,461	0	0	177,866	
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	0	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	0	0	0	0	

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

	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	Accumulated 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	10,020,669		12,178	10,008,491						10,008,491
6	Depreciable Land	222				0	50		0		0	0
7	Buildings	230										
8	Permanent Buildings	231	405,347,846	25,216,177	75,239	430,488,784	50	171,664,391	8,609,776		180,274,167	250,214,617
9	Temporary Buildings	232				0	20	0	0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	14,828,234	1,298,036	(2,042)	16,128,312	20	4,618,013	806,416		5,424,429	10,703,883
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	27,024,831	2,810,296	4,185,427	25,649,700	10	18,044,774	2,564,970		20,609,744	5,039,956
13	5 Yr Schedule	252	7,922,350	49,459		7,971,809	5	1,403,444	1,594,362		2,997,806	4,974,003
14	3 Yr Schedule	253	659,653	0		659,653	3	659,653	0		659,653	0
15	Construction in Progress	260	24,735,455	3,632,300	22,488,274	5,879,481	--					5,879,481
16	Total Capital Assets	200	490,539,038	33,006,268	26,759,076	496,786,230		196,390,275	13,575,524	0	209,965,799	286,820,431
17	Non-Capitalized Equipment	700				1,786,641	10		178,664			
18	Allowable Depreciation								13,754,188			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	314,993,122
9	O&M	Expenditures 15-22, L151		Total Expenditures		25,679,201
10	DS	Expenditures 15-22, L174		Total Expenditures		14,580,483
11	TR	Expenditures 15-22, L210		Total Expenditures		21,133,515
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		7,652,986
13	TORT	Expenditures 15-22, L342		Total Expenditures		5,644,700
14				Total Expenditures	\$	389,684,007
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		9,068,273
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		3,271,296
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		240,482
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		1,487,386
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		5,929,065
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		4,081,140
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		125,355
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		1,260,052
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		1,215,820
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		115,087
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		9,130,000
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		2,537,412
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		41,706
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		84,512
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		2,172
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		10,917
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		61,160
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	38,661,835
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		351,022,172
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		25,589.00
80				Estimated OEPP (Line 78 divided by Line 79)	\$	13,717.70
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount
82	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	519,212
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		174,408
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		50,346
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		71,636
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		861,657
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		86,914
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		3,657,529
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		180,433
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		157,017
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		16,962,923
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		169,408
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		831,271
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		97,410
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		183,329
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		12,393,821
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		19,017,433
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		2,050,700
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		6,904,482
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		357,401
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		1,061,993
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		49,818
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		23,070
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLPE)		717,415
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		57,071
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		1,235,875
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		1,081,062
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		2,436,541
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		7,888,887
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		11,265,477
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		2,392,055
175				Total Deductions for PCTC Computation Line 85 through Line 173	\$	92,936,594
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		258,085,578
177				Total Depreciation Allowance (from page 26, Line 18, Col I)		13,754,188
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)		271,839,766
179				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		25,589,000
180				Total Estimated PCTC (Line 178 divided by Line 179) * \$	\$	10,623.31
181						
182	*	The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE				
183	**	Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.				
184	***	Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.				
185						
186		Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx				

Illinois State Board of Education
School Business Services Department

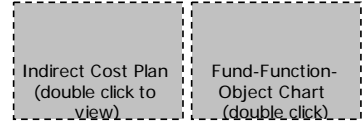
Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

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



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-Function-Object** of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600
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 calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2022.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
TR-Pupil Transportation-Purchased Services	40-2550-300	Physician's Immediate Care LLC	29,109	25,000	4,109
ED-Staff Services-Purchased Services	10-2640-300	Power School Group LLC	40,020	25,000	15,020
ED-Data Processing Services-Purchased Services	10-2660-300	DecisionEd Group Inc	50,700	25,000	25,700
ED-Fiscal Services-Purchased Services	10-2520-300	Forecast 5 Analytics, Inc.	27,100	25,000	2,100
ED-Staff Services-Supplies	10-2640-300	Seesaw Learning	28,067	25,000	3,067
TR-Pupil Transportation-Purchased Services	40-2550-300	ISDLAF Plus - Collective Liability Ins.	549,749	25,000	524,749
ED-General Admin-Purchased Services	10-2300-300	Baker Tilly Virchow Krause LLP	79,577	25,000	54,577
ED-Data Processing Services-Purchased Services	10-2660-300	KS State Bank	173,916	25,000	148,916
ED-Financial Services-Purchased Services	10-2520-300	InTouch Receipting	30,666	25,000	5,666
ED-General Admin-Purchased Services	10-2300-300	McGuire Woods LLP	78,000	25,000	53,000
O&M-Oper & Maint Plant Services-Purchased Services	20-2540-300	Nelson Carlson Mechanical Contractors	257,739	25,000	232,739
ED-Staff Services-Purchased Services	10-2640-300	Schoology Inc	98,800	25,000	73,800
O&M-Oper & Maint Plant Services-Purchased Services	20-2540-300	Mechanical Inc.	54,000	25,000	29,000
O&M-Oper & Maint Plant Services-Supplies	20-2540-400	Constellation Newenergy Electric Div.	3,114,772	25,000	3,089,772
O&M-Oper & Maint Plant Services-Purchased Services	20-2540-300	Unite Private Networks LLC	752,830	25,000	727,830
ED-Instruction-Other	10-1000-600	Ombudsman Educational Srvc	1,120,000	25,000	1,095,000
ED-Instruction-Purchased Services	10-1000-300	Reading Horizons	220,000	25,000	195,000
ED-Staff Services-Purchased Services	10-2640-300	Rockford University	324,000	25,000	299,000
ED- Instructional Staff-Purchased Services	10-2200-300	Northwest Evaluation Association	212,375	25,000	187,375
O&M-Oper & Maint Plant Services-Supplies	20-2540-400	Constellation Newenergy Gas Div.	1,034,062	25,000	1,009,062
O&M-Oper & Maint Plant Services-Purchased Services	20-2540-300	McDermaid Roofing & Insulating	40,796	25,000	15,796

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)
O&M-Oper & Maint Plant Services-Purchased Services	20-2540-300	RSP & Associates LLC	30,000	25,000	5,000
ED-Instruction-Purchased Services	10-1000-300	Illinois Principals Assoc IPA	46,419	25,000	21,419
ED-General Admin-Purchased Services	10-2300-300	Illinois Principals Assoc IPA	29,165	25,000	4,165
ED-Pupil-Purchased Services	10-2100-300	Adeline Opperman	87,044	25,000	62,044
ED-Pupil-Purchased Services	10-2100-300	Hannah Miller-Hosseini	55,050	25,000	30,050
ED-Pupil-Purchased Services	10-2100-300	Erin Miller	89,514	25,000	64,514
ED-Pupil-Purchased Services	10-2100-300	Christine Morelock	77,096	25,000	52,096
ED-Pupil-Purchased Services	10-2100-300	Brooke Adams	75,000	25,000	50,000
ED-Instructional Staff-Purchased Services	10-2100-300	YSN Youth Services Network	447,360	25,000	422,360
ED-Instruction-Purchased Services	10-1000-300	YSN Youth Services Network	602,210	25,000	577,210
ED-Data Processing Services-Purchased Services	10-2660-300	Rock River Service Co.	32,578	25,000	7,578
ED-Data Processing Services-Purchased Services	10-2660-300	Marco Technologies	25,461	25,000	461
TR-Pupil Transportation-Purchased Services	40-2550-300	Sunrise Southwest	1,114,448	25,000	1,089,448
ED-Instruction-Other	10-1000-600	Camelot Therapeutic Schools	1,464,288	25,000	1,439,288
ED-Instruction-Other	10-1000-600	Easter Seals Autism	1,664,334	25,000	1,639,334
ED-Instruction-Other	10-1000-600	School of Expressive Arts & Learning	914,432	25,000	889,432
ED-Instruction-Other	10-1000-600	Ombudsman Educational Srvc	858,911	25,000	833,911
ED-Instruction-Other	10-1000-600	Parkland Preparatory Academy Inc.	257,435	25,000	232,435
ED-Instruction-Other	10-1000-600	Richardson School LLC	295,820	25,000	270,820
ED-Instruction-Other	10-1000-600	Walter Lawson Children's Home	330,146	25,000	305,146
ED-Instruction-Other	10-1000-600	Oconomowoc Developmental	180,732	25,000	155,732
ED-Instruction-Other	10-1000-600	The Thresholds	45,878	25,000	20,878
ED-General Admin-Purchased Services	10-2300-300	Northwestern Illinois Assoc	49,808	25,000	24,808
ED-Instruction-Supplies	10-1000-400	Pearson Education	78,098	25,000	53,098
ED-Instruction-Purchased Services	10-1000-300	Sorenson Communications LLC	27,720	25,000	2,720
ED-Instructional Staff-Purchased Services	10-2100-300	Sunbelt Staffing, LLC	260,110	25,000	235,110
ED-Instruction-Other	10-1000-600	Regional Office of Education	589,500	25,000	564,500
ED-Pupil Transportation-Purchased Services	10-2550-300	Sunrise Southwest	136,539	25,000	111,539
ED-General Admin-Purchased Services	10-2300-300	Doug Eadie and Company Inc.	47,012	25,000	22,012
O&M-Oper & Maint Plant Services-Purchased Services	20-2540-300	McDermaid Roofing & Insulating	252,209	25,000	227,209
ED-Pupil-Purchased Services	10-2100-300	Sunbelt Staffing, LLC	95,715	25,000	70,715
ED-Oper & Maint Plant Services-Purchased Services	10-2540-300	RSP & Associates LLC	119,600	25,000	94,600
ED-Instruction-Purchased Services	10-1000-300	Maxim Healthcare Services	671,668	25,000	646,668
ED-Instructional Staff-Purchased Services	10-2200-300	Olivet University	70,980	25,000	45,980
ED-Pupil-Purchased Services	10-2100-300	Maxim Healthcare Services	28,992	25,000	3,992
ED-Data Processing Services-Purchased Services	10-2660-300	Crypsis Group	242,537	25,000	217,537
ED-Internal Services-Purchased Services	10-2570-300	Marco Technologies LLC	374,913	25,000	349,913
ED-Instruction-Other	10-1000-600	Ombudsman Educational Srvc	55,560	25,000	30,560
ED-Pupil-Purchased Services	10-2100-300	Speech Works Inc	66,643	25,000	41,643
ED-Staff Services-Purchased Services	10-2640-300	Consortium for Educational Change	35,200	25,000	10,200
ED-Instruction-Other	10-1000-600	Rock Valley College	206,932	25,000	181,932
TR-Pupil Transportation-Purchased Services	40-2550-300	Sunrise Southwest	2,107,112	25,000	2,082,112

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>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.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520) 26,236							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i> 10,263							
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required). 821,166							
12	Internal Services (1-2570) and (5-2570) 0							
13	Staff Services (1-2640) and (5-2640) 354,820							
14	Data Processing Services (1-2660) and (5-2660) 384,320							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			214,074,125		214,074,125	
20	Support Services:							
21	Pupil	2100			25,990,783		25,990,783	
22	Instructional Staff	2200			13,461,659		13,461,659	
23	General Admin.	2300			12,745,300		12,745,300	
24	School Admin	2400			16,341,712		16,341,712	
25	Business:							
26	Direction of Business Spt. Srv.	2510		171,922	0	171,922	0	
27	Fiscal Services	2520		2,990,770	26,236	2,990,770	26,236	
28	Oper. & Maint. Plant Services	2540			25,219,056	25,219,056	0	
29	Pupil Transportation	2550			19,852,289		19,852,289	
30	Food Services	2560			11,057,087		11,057,087	
31	Internal Services	2570		1,210,017	0	1,210,017	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			744,683		744,683	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			966,443		966,443	
35	Information Services	2630			869,076		869,076	
36	Staff Services	2640		3,340,585	354,820	3,340,585	354,820	
37	Data Processing Services	2660		7,493,570	384,320	7,493,570	384,320	
38	Other:	2900			2,471,373		2,471,373	
39	Community Services	3000			5,990,225		5,990,225	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(21,030,342)		(21,030,342)	
41	Total			15,206,864	329,518,845	40,425,920	304,299,789	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	15,206,864	Total Indirect Costs:	40,425,920	
44				Total Direct Costs:	329,518,845	Total Direct Costs:	304,299,789	
45				= 4.61%		= 13.28%		
46								

	A	B	C	D	E	F	G	H	I	J	K	
1	REPORT ON SHARED SERVICES OR OUTSOURCING											
2	School Code, Section 17-1.1 (Public Act 97-0357)											
3	Fiscal Year Ending June 30, 2020											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.											
6	Rockford Public Schools District No.											
7	04-101-2050-25											
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔											
10	Service or Function (Check all that apply)			Barriers to Implementation		(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning											
12	Custodial Services			X	X		Aramark					
13	Educational Shared Programs			X	X		City of Rockford/ Headstart, Circles of Learning Childcare					
14	Employee Benefits											
15	Energy Purchasing											
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services			X	X		G&O Landscaping / LCU Properties					
19	Insurance			X	X		CLIC, Group Term/Voluntary Term Life Insurance with County of Winnebago					
20	Investment Pools			X	X		ISDLAF					
21	Legal Services			X	X		CLIC					
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development											
25	Shared Personnel											
26	Special Education Cooperatives			X	X		Northwestern Illinois Association					
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing											
29	Technology Services			X	X		Kirtley					
30	Transportation			X	X		Sunrise Southwest					
31	Vocational Education Cooperatives											
32	All Other Joint/Cooperative Agreements											
33	Other			X	X		Insight Workforce Solutions, LLC					
34												
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>											
36												
37												
38												
40	<u>Additional space for Column (E) - Name of LEA:</u>											
41	Other:				X		Arbiter Pay					
42				X	X		Securatex					
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: **Rockford Public Schools District No. 205**
 RCDT Number: **04-101-2050-25**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,602,954		18,296	1,621,250	1,657,796		27,472	1,685,268
2. Special Area Administration Services	2330	3,891,167		10,707	3,901,874	4,451,329		16,078	4,467,407
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	151,579	0	11,439	163,018	151,800		17,177	168,977
5. Internal Services	2570	1,130,856		6,053	1,136,909	1,416,169		9,087	1,425,256
6. Direction of Central Support Services	2610	744,683		78,421	823,104			117,757	117,757
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	252,175		3,822	255,997
8. Totals		7,521,239	0	124,916	7,646,155	7,424,919	0	183,749	7,608,668
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									0%

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

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020
- The district will amend their budget to become in compliance with the limitation.

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

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

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

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

School District Name: Rockford Public Schools District No. 205
 RCDT Number: 04-101-2050-25

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							Total (Must agree with Expenditures in column E)
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	
Claims Paid from Self Insurance Fund	2361	6,071	20	12		12	7	84	5,936	6,071
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	1,439,069	4,664	2,730		2,916	1,543	19,993	1,407,223	1,439,069
Unemployment Insurance Payments	2363	90,184	292	171		183	97	1,253	88,188	90,184
Insurance Payments (Regular or Self-Insurance)	2364	0	0	0		0	0	0	0	0
Risk Management and Claims Services Payments	2365	1,548,349	5,019	2,937		3,138	1,660	21,511	1,514,084	1,548,349
Judgment and Settlements	2366	(1,340)	(4)	(3)		(3)	(1)	(19)	(1,310)	(1,340)
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,258,395	4,079	2,387		2,550	1,349	17,483	1,230,547	1,258,395
Reciprocal Insurance Payments	2368	0	0	0		0	0	0		0
Legal Services	2369	359,517	1,165	682		729	385	4,995	351,561	359,517
Property Insurance (Buildings & Grounds)	2371	944,455	3,061	1,791		1,914	1,013	13,121	923,555	944,455
Vehicle Insurance (Transportation)	2372	0								0
Totals		5,644,700	18,296	10,707	0	11,439	6,053	78,421	5,519,784	5,644,700

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

Inserting Tab into Existing AFR

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

Linking Example

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

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

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

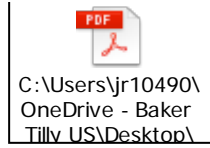
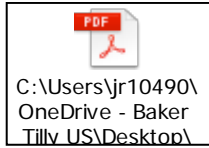
Type Below.

- | | |
|--|--|
| 1. Page 10, Row 74 Other Food Service | Miscellaneous food sales and vending machine sales to pupils |
| 2. Page 10, Row 78 Admissions - Other | Concessions |
| 3. Page 10, Row 81 Other District/School Activity Revenue | Other school activity revenue |
| 4. Page 11, Row 106 Other Local Fees | Sports fees |
| 5. Page 11, Row 107 Other Local Revenues | Book fines, internal services, miscellaneous
ISBE Priority School Grant, Advanced Placement Grant, Orphanage Tuition 18-3, Per Capita Grant, Other State Revenues |
| 6. Page 12, Row 168 Other Restricted Revenue from State Sources | Other restricted grants-in-aid received directly from federal government |
| 7. Page 12, Row 180 Other Restricted Grants-In-Aid - Federal | MIECHVP Grant, Fussy Baby Grant |
| 8. Page 12, Row 187 Title V - Other | Commodity credits |
| 9. Page 13, Row 197 Food Service - Other | Title I Delinquent, School Improvement Grant, Title I School Improvement ROE |
| 10. Page 13, Row 203 Title I - Other | Rockford Arts Infusion |
| 11. Page 14, Row 265 Other Restricted Revenue from Federal Sources | Admin & Security Personnel, misc. maintenance |
| 12. Ed Fund - Page 15, Row 41 Other Support Services - Pupils | Clerical salaries, miscellaneous costs |
| 13. Ed Fund - Page 16, Row 73 Other Support Services | Substitute bus drivers, grounds, truck drivers salaries, benefits, and overtime |
| 14. O&M Fund - Page 17, Row 128 Other Support Services | Regular and temporary salaries |
| 15. Trans Fund - Page 18, Row 180 Other Support Services - Pupils | Principal/director and assistant principal salaries and benefits |
| 16. Trans Fund - Page 18, Row 183 Other Support Services | Admin & Security Personnel IMRF & FICA |
| 17. IMRF Fund - Page 19, Row 237 Other Support Services - Pupils | Clerical IMRF & FICA |
| 18. IMRF Fund - Page 20, Row 278 Other Support Services | |
| 19. Acct Summary 7-8, page 8, Row 80, Other Changes in Fund Balances | Amounts relate to each fund's respective allocation of the ending internal service fund balance as of June 30, 2019. |

Rockford Public Schools District No. 205
04-101-2050-25

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	327,736,997	17,369,398	32,186,129	1,682,219	378,974,743
9	Direct Expenditures	314,993,122	25,679,201	21,133,515		361,805,838
10	Difference	12,743,875	(8,309,803)	11,052,614	1,682,219	17,168,905
11	Fund Balance - June 30, 2019	132,456,507	2,162,707	5,570,163	36,911,245	177,100,622
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

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

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 35" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32-33: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Rockford Public Schools District No. 205	RCDT NUMBER 04-101-2050-25	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Ehren Jarrett		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly US, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 501 7th Street Rockford		E-MAIL ADDRESS: n.cavaliere@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Nicholus Cavaliere, CPA CFE	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039
		61104	

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Rockford Public Schools District No. 205
04-101-2050-25
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Rockford Public Schools District No. 205
04-101-2050-25
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

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

**Rockford Public Schools District No. 205
04-101-2050-25**

**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	\$ 56,066,359
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		821,166
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(2,436,541)
AFR TOTAL FEDERAL REVENUES:		\$ 54,450,984

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Food commodities		\$ (821,166)
Build America Bond Interest Reimbursement		\$ (1,061,993)
ROTC Grant		\$ (97,410)

ADJUSTED AFR FEDERAL REVENUES \$ 52,470,415

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 52,470,413

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Rounding		\$ 2

ADJUSTED SEFA FEDERAL REVENUE: \$ 52,470,415

DIFFERENCE: \$ -

Rockford Public Schools, District 205
04-101-2050-25
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		Expenditure/Disbursements ⁴			Year 7/1/2019 - 6/30/2020 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year	Year				
			7/1/18-6/30/19 (C)	7/1/2019 - 6/30/2020 (D)	7/1/18-6/30/19 (E)	7/1/18-6/30/19 Pass through to Subrecipients	7/1/2019 - 6/30/2020 (F)				
U.S Department of Education											
Direct Funding:											
Impact Aid	84.041	S014B-2019-1533	-	15,793	-	-	15,793	-	-	15,793	N/A
Impact Aid	84.041	S014B-2018-1533	11,277	-	11,277	-	-	-	-	11,277	N/A
Subtotal - 84.041 - Impact Aid			11,277	15,793	11,277	-	15,793	-	-	27,070	-
Arts in Education	84.351	U351D130013	19,700	-	19,700	-	-	-	-	19,700	265,000
Arts in Education	84.351	U351C140015	9,979	-	9,979	-	-	-	-	9,979	315,567
Subtotal - 84.351 - Arts in Education			29,679	-	29,679	-	-	-	-	29,679	580,567
Total U.S. Department of Education - Direct Funding			40,956	15,793	40,956	-	15,793	-	-	56,749	580,567
U.S. Department of Education - Passed through Illinois State Board of Education:											
Preschool Development Grants											
Preschool Expansion - PY19	84.419B	2019-4902-PE	1,406,232	49,818	1,406,232	-	49,818	-	-	1,456,050	1,516,214
Subtotal - 84.419B - Preschool Development Grants			1,406,232	49,818	1,406,232	-	49,818	-	-	1,456,050	1,516,214
Title I Grants to Local Education Agencies											
Title I - Low Income - PY19 (M)	84.010	19-4300-00	11,935,875	770,372	11,935,875	-	770,372	-	-	12,706,247	17,634,162
Title I - Low Income - PY20 (M)	84.010	20-4300-00	-	14,704,761	-	-	14,704,761	-	-	14,704,761	18,961,569
Title I - Low Income - Delinquent Priv - PY19 (M)	84.010A	19-4306-00	5,192	19,301	5,192	-	19,301	-	-	24,493	24,493
Title I - Low Income - Delinquent Priv - PY20 (M)	84.010A	20-4306-00	-	67,503	-	-	67,503	-	-	67,503	183,168
Title I - Low Income - School Improvement & Accountability - PY19 (M)	84.010A	19-4331-19	606,447	588,203	606,447	-	588,203	-	-	1,194,650	3,296,346
Title I - Low Income - School Improvement & Accountability - PY20 (M)	84.010A	20-4331-19	-	1,845,640	-	-	1,845,640	-	-	1,845,640	3,322,236
Subtotal - 84.010 - Title I Grants to Local Education Agencies (M)			12,547,514	17,995,780	12,547,514	-	17,995,780	-	-	30,543,294	43,421,974
Student Support & Academic Enrichment Program											
Title IV - Student Support & Academic Enrichment - PY19	84.424A	19-4400-00	154,386	-	154,386	-	-	-	-	154,386	1,011,311
Title IV - Student Support & Academic Enrichment - PY20	84.424A	20-4400-00	-	796,343	-	-	796,343	-	-	796,343	1,862,693
Subtotal - 84.424 - Student Support & Academic Enrichment Program			154,386	796,343	154,386	-	796,343	-	-	950,729	2,874,004
Twenty-First Century Community Learning Centers											
Title IV - 21st Century Comm Learning Centers - PY19	84.287	19-4421-15	423,877	1,279	423,877	-	1,279	-	-	425,156	540,000
Title IV - 21st Century Comm Learning Centers - PY19	84.287	19-4421-25	407,005	1,440	407,005	-	1,440	-	-	408,445	540,000
Title IV - 21st Century Comm Learning Centers - PY19	84.287	19-4421-35	373,858	33,132	373,858	-	33,132	-	-	406,990	540,000
Title IV - 21st Century Comm Learning Centers - PY19	84.287	19-4421-19	309,017	1,373	309,017	-	1,373	-	-	310,390	450,000
Title IV - 21st Century Comm Learning Centers - PY20	84.287	20-4421-15	-	303,175	-	-	303,175	-	-	303,175	540,000
Title IV - 21st Century Comm Learning Centers - PY20	84.287	20-4421-25	-	342,669	-	-	342,669	-	-	342,669	540,000
Title IV - 21st Century Comm Learning Centers - PY20	84.287	20-4421-35	-	321,104	-	-	321,104	-	-	321,104	540,000
Title IV - 21st Century Comm Learning Centers - PY20	84.287	20-4421-19	-	250,185	-	-	250,185	-	-	250,185	450,000
Subtotal - 84.287 - Twenty-First Century Community Learning Centers			1,513,757	1,254,357	1,513,757	-	1,254,357	-	-	2,768,114	4,140,000
SPECIAL EDUCATION CLUSTER (IDEA)											
Special Education Preschool Grants											
IDEA - Special Education Pre-School - PY19	84.173	19-4600-00	250,158	1,384	250,158	-	1,384	-	-	251,542	510,566
IDEA - Special Education Pre-School - PY20	84.173	20-4600-00	-	156,674	-	-	156,674	-	-	156,674	571,004
Subtotal - 84.173 - Special Education Preschool Grants			250,158	158,058	250,158	-	158,058	-	-	408,216	1,081,570
Special Education Grants to States											
Special Education - IDEA Flow-Through - PY19	84.027	19-4620-00	7,031,599	3,521	7,031,599	-	3,521	-	-	7,035,120	9,086,374
Special Education - IDEA Flow-Through - PY20	84.027	20-4620-00	-	6,900,961	-	-	6,900,961	-	-	6,900,961	8,638,733
IDEA - Room & Board - PY19	84.027	19-4625-00	80,856	259,555	80,856	-	259,555	-	-	340,411	N/A
IDEA - Room & Board - PY20	84.027	20-4625-00	-	97,846	-	-	97,846	-	-	97,846	N/A
Subtotal - 84.027 - Special Education Grants to States			7,112,455	7,261,883	7,112,455	-	7,261,883	-	-	14,374,338	17,725,107
Subtotal Special Education Cluster (IDEA):			7,362,613	7,419,941	7,362,613	-	7,419,941	-	-	14,782,554	18,806,677
Improving Teacher Quality State Grants											
Title II - Teacher Quality - PY19	84.367A	19-4932-00	1,430,971	91,685	1,430,971	-	91,685	-	-	1,522,656	3,146,657
Title II - Teacher Quality - PY20	84.367A	20-4932-00	-	1,144,190	-	-	1,144,190	-	-	1,144,190	2,861,866
Subtotal - 84.367 - Improving Teacher Quality State Grants			1,430,971	1,235,875	1,430,971	-	1,235,875	-	-	2,666,846	6,008,523

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		Expenditure/Disbursements ⁴			Year 7/1/2019 - 6/30/2020 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/2019 - 6/30/2020 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/2019 - 6/30/2020 (F)				
English Language Acquisition State Grants											
Title III - Immigrant Education Program (IEP) - PY19	84.365A	19-4909-00	465,744	57,969	465,744	-	57,969	-	-	523,713	747,467
Title III - Immigrant Education Program (IEP) - PY20	84.365A	20-4909-00	-	659,446	-	-	659,446	-	-	659,446	734,754
Title III - Lang Inst Prog - Limited Eng LIPLP - PY19	84.365A	19-4905-00	27,636	9,365	27,636	-	9,365	-	-	37,001	99,900
Title III - Lang Inst Prog - Limited Eng LIPLP - PY20	84.365A	20-4905-00	-	13,705	-	-	13,705	-	-	13,705	62,899
Subtotal - 84.365 - English Language Acquisition State Grants			493,380	740,485	493,380	-	740,485	-	-	1,233,865	1,645,020
School Improvement Grants (Section 1003g)											
School Improvement Grants (Section 1003g) - PY19	84.377A	19-4339-16	1,595,793	213,834	1,595,793	-	213,834	-	-	1,809,627	1,965,714
School Improvement Grants (Section 1003g) - PY20	84.377A	20-4339-16	-	807,819	-	-	807,819	-	-	807,819	1,009,124
Subtotal - 84.377 - School Improvement Grants (Section 1003g)			1,595,793	1,021,653	1,595,793	-	1,021,653	-	-	2,617,446	2,974,838
Education Stabilization Fund											
COVID-19 - EDUCATION STABILIZATION FUND											
Elementary and Secondary School Emergency Relief (M)	84.425D	20-4998-ER	-	7,888,887	-	-	7,888,887	-	-	7,888,887	11,696,123
Subtotal - 84.425D - COVID-19 - Education Stabilization Fund (M)			-	7,888,887	-	-	7,888,887	-	-	7,888,887	11,696,123
Total U.S. Department of Education - Passed Through Illinois State Board of Education											
			26,504,646	38,403,139	26,504,646	-	38,403,139	-	-	64,907,785	93,083,373
U.S. Department of Education - Passed Through Regional Office of Education Winnebago County:											
Education for Homeless Children and Youth											
Education for Homeless Children and Youth	84.196A	N/A	56,557	-	56,557	-	-	-	-	56,557	56,557
Education for Homeless Children and Youth	84.196A	N/A	-	57,071	-	-	57,071	-	-	57,071	57,071
Subtotal 84.196 - Education for Homeless Children and Youth			56,557	57,071	56,557	-	57,071	-	-	113,628	113,628
Total U.S. Department of Education - Passed Through Regional Office of Education Winnebago County											
			56,557	57,071	56,557	-	57,071	-	-	113,628	113,628
U.S. Department of Education - Passed Through Illinois Community College Board (ICCB):											
Adult Education - Basic Grants to States											
Adult Education - Basic Grants to States	84.002	19-4800-00	219,105	-	219,105	-	-	-	-	219,105	281,715
Adult Education - Basic Grants to States	84.002	20-4800-00	-	336,200	-	-	336,200	-	-	336,200	336,200
Subtotal - 84.002 - Adult Education - Basic Grants to States			219,105	336,200	219,105	-	336,200	-	-	555,305	617,915
Total U.S. Department of Education - Passed Through Illinois Community College Board (ICCB)											
			219,105	336,200	219,105	-	336,200	-	-	555,305	617,915
Total U.S. Department of Education											
			26,821,264	38,812,203	26,821,264	-	38,812,203	-	-	65,633,467	94,395,483
U.S. Department of Agriculture											
U.S. Department of Agriculture - Passed Through Illinois State Board of Education:											
Child and Adult Care Food Program											
Child and Adult Care Food Program - PY19	10.558	19-4226.00	3,866	213	3,866	-	213	-	-	4,079	N/A
Child and Adult Care Food Program - PY20	10.558	20-4226.00	-	1,435	-	-	1,435	-	-	1,435	N/A
Subtotal - 10.558 - Child and Adult Care Food Program			3,866	1,647	3,866	-	1,647	-	-	5,513	-
Child Nutrition Cluster											
National School Lunch Program											
Non-Cash Food Commodities - PY19	10.555	19-4999-01	626,471	-	626,471	-	-	-	-	626,471	N/A
Non-Cash Food Commodities - PY20	10.555	20-4999-01	-	578,432	-	-	578,432	-	-	578,432	N/A
National School Lunch Program - PY19	10.555	19-4210-00	8,824,377	1,346,150	8,824,377	-	1,346,150	-	-	10,170,527	N/A
National School Lunch Program - PY20	10.555	20-4210-00	-	6,672,536	-	-	6,672,536	-	-	6,672,536	N/A
Subtotal - 10.555 - National School Lunch Program			9,450,848	8,597,118	9,450,848	-	8,597,118	-	-	18,047,966	-
Summer Food Service Program											
Summer Food Service Program - PY19	10.559	19-4225-00	54,858	70,581	54,858	-	70,581	-	-	125,439	N/A
Summer Food Service Program - PY20	10.559	20-4225-00	-	1,253,032	-	-	1,253,032	-	-	1,253,032	N/A
Subtotal - 10.559 - Summer Food Service Program			54,858	1,323,612	54,858	-	1,323,612	-	-	1,378,470	-
School Breakfast Program											
School Breakfast Program - PY19	10.553	19-4220-00	2,354,629	329,549	2,354,629	-	329,549	-	-	2,684,178	N/A
School Breakfast Program - PY20	10.553	20-4220-00	-	1,899,159	-	-	1,899,159	-	-	1,899,159	N/A

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		Expenditure/Disbursements ⁴			Year 7/1/2019 - 6/30/2020 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/2019 - 6/30/2020 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/2019 - 6/30/2020 (F)				
Subtotal - 10.553 - School Breakfast Program			2,354,629	2,228,708	2,354,629	-	2,228,708	-	4,583,337	-	
Total U.S. Department of Agriculture - Pass Through Illinois State Board of Education			11,864,201	12,151,086	11,864,201	-	12,151,086	-	24,015,287	-	
Total U.S. Department of Agriculture			11,864,201	12,151,086	11,864,201	-	12,151,086	-	24,015,287	-	
U.S. Department of Defense											
U.S. Department of Defense - Passed Through Illinois State Board of Education:											
Fresh Fruits and Vegetables											
Non-Cash Commodities - Fresh Fruits and Vegetables - PY19	10.555	19-4999-00	390,575	-	390,575	-	-	-	390,575	N/A	
Non-Cash Commodities - Fresh Fruits and Vegetables - PY20	10.555	20-4999-00	-	242,734	-	-	242,734	-	242,734	N/A	
Subtotal - 10.555 - Fresh Fruits and Vegetables			390,575	242,734	390,575	-	242,734	-	633,309	-	
Subtotal - Child Nutrition Cluster (U.S. Department of Agriculture and U.S. Department of Defense)			12,250,910	12,392,173	12,250,910	-	12,392,173	-	24,643,083	-	
Total U.S. Department of Defense - Passed Through Illinois State Board of Education			390,575	242,734	390,575	-	242,734	-	633,309	-	
Total U.S. Department of Defense			390,575	242,734	390,575	-	242,734	-	633,309	-	
U.S. Department of Health and Human Services											
U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services:											
Medicaid Cluster											
Medical Assistance Program											
Medicaid - Administrative Outreach - PY19	93.778	N/A	787,333	-	787,333	-	-	-	787,333	N/A	
Medicaid - Administrative Outreach - PY20	93.778	N/A	-	1,081,062	-	-	1,081,062	-	1,081,062	N/A	
Subtotal - 93.778 - Medical Assistance Program			787,333	1,081,062	787,333	-	1,081,062	-	1,868,395	-	
Subtotal - Medicaid Cluster			787,333	1,081,062	787,333	-	1,081,062	-	1,868,395	-	
Affordable Care Act MIECHV											
Affordable Care Act MIECHV - PY19	93.505	11GQ02084	152,831	-	152,831	-	-	-	152,831	N/A	
Affordable Care Act MIECHV - PY20	93.505	11GQ02084	-	183,328	-	-	183,328	-	183,328	N/A	
Subtotal - 93.505 - Affordable Care Act MIECHV			152,831	183,328	152,831	-	183,328	-	336,159	-	
Total U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services			940,164	1,264,390	940,164	-	1,264,390	-	2,204,554	-	
Total U.S. Department of Health and Human Services			940,164	1,264,390	940,164	-	1,264,390	-	2,204,554	-	
Total Federal Awards			40,016,204	52,470,413	40,016,204	-	52,470,413	-	92,486,617	94,395,483	

• (M) Program was audited as a major program as defined by Uniform Guidance.

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 identifying number assigned by the pass-through entity should be included in the schedule.

⁴ Circular A-133 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 either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

Rockford Public Schools District No. 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010, 84.010A	Title I Low Income	17,995,780
84.425D	Elementary and Secondary School Emergency Relief	7,888,887
	Total Amount Tested as Major	\$25,884,667

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

\$52,470,413

% tested as Major

49.33%

Dollar threshold used to distinguish between Type A and Type B programs: \$1,574,112.00

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

Rockford Public Schools District No. 205
04-101-2050-25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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