

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

School District
 Joint Agreement

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

<p align="center">School District/Joint Agreement Information (See instructions on inside of this page.)</p>		<p align="center">Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center">Certified Public Accountant Information</p>	
School District/Joint Agreement Number: 05-016-0690-02				Name of Auditing Firm: Wipfli LLP	
County Name: Cook				Name of Audit Manager: Andrew Mace	
Name of School District/Joint Agreement: Skokie/Morton Grove School District No. 69				Address: 3957 75th Street	
Address: 5050 Madison Street		<p align="center">Filing Status: Submit electronic AFR directly to ISBE</p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		City: Aurora	State: IL
City: Skokie				Zip Code: 60504	
Email Address:				Phone Number: 630-898-5578	Fax Number: 630-225-5128
Zip Code: 60077				IL License Number (9 digit):	Expiration Date: 11/30/21
<p align="center">Annual Financial Report</p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		<p align="center">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?		<p align="center">ISBE Use Only</p> <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)			
Email Address:		Email Address:		Regional Superintendent/Cook ISC Name (Type or Print):	
Telephone: Fax Number:		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/91 (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)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	26,989		1,086	73,744		\$101,819
Total						\$101,819

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Wipfli LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	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):						495,592,522				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.002972	+	0.000478	+	0.000623	=	0.004070	0.000043				
11													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
16	28,482,659			26,315,389			2,167,270			22,885,956			
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 24.												
26													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					34,195,884						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)					Acct							
37	Outstanding:.....					511		40,578,621					
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
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:	Skokie/Morton Grove School District No. 69											
8	District Code:	05-016-0690-02											
9	County Name:	Cook											
10													
11	1. Fund Balance to Revenue Ratio:								Total	Ratio	Score		
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)							22,885,956.00	0.806	Weight		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,							28,382,447.00		Value		
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20							(100,212.00)				
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)												
16	2. Expenditures to Revenue Ratio:								Total	Ratio	Score		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40							26,315,389.00	0.927	Adjustment		
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,							28,382,447.00		Weight		
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20							(100,212.00)				
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)									0	Value		
21	Possible Adjustment:												
22													
23	3. Days Cash on Hand:								Total	Days	Score		
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70							22,919,612.00	313.54	Weight		
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360							73,098.30		Value		
26													
27	4. Percent of Short-Term Borrowing Maximum Remaining:								Total	Percent	Score		
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40							0.00	100.00	Weight		
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates							1,714,502.33		Value		
30													
31	5. Percent of Long-Term Debt Margin Remaining:								Total	Percent	Score		
32	Long-Term Debt Outstanding (P3, Cell H37)								40,578,621.00	(18.66)	Weight		
33	Total Long-Term Debt Allowed (P3, Cell H31)								34,195,884.02		Value		
34													
35	Total Profile Score:												
36													
37	Estimated 2021 Financial Profile Designation:												
38													
39													
40													
41													
42													

* 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.

	O	F	Q	R
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11			4	
12			0.35	
13			1.40	
14				
15				
16			4	
17			0	
18			0.35	
19				
20			1.40	
21				
22				
23			4	
24			0.10	
25			0.40	
26				
27			4	
28			0.10	
29			0.40	
30				
31			1	
32			0.10	
33			0.10	
34				
35			3.70 *	
36				
37			<u>RECOGNITION</u>	
38				
39				
40	ore			
41				
42				

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

	A	B	C	D	E	F	G	H	I	J	
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		14,316,843	2,504,956	3,100,212	1,359,078	964,525	27,157,131	4,738,735	1,309,219	
5	Investments	120	0	0	0	0	0	0	0	0	
6	Taxes Receivable	130	7,987,458	1,149,181	1,723,286	1,500,036	300,072	0	104,494	12,492	
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	
8	Intergovernmental Accounts Receivable	150	782,041	0	0	74,830	0	0	0	0	
9	Other Receivables	160	5,000	0	0	0	0	0	0	0	
10	Inventory	170	0	0	0	0	0	0	0	0	
11	Prepaid Items	180	0	0	0	0	0	0	0	0	
12	Other Current Assets (Describe & Itemize)	190	46	0	0	0	0	0	0	0	
13	Total Current Assets		23,091,388	3,654,137	4,823,498	2,933,944	1,264,597	27,157,131	4,843,229	1,321,711	
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	
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	
27	Other Payables	430	154,866	0	0	78,277	0	333,346	0	19,883	
28	Contracts Payable	440	0	0	0	0	0	0	0	0	
29	Loans Payable	460	0	0	0	0	0	0	0	0	
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	
31	Payroll Deductions & Withholdings	480	(33,648)	0	0	0	0	0	0	0	
32	Deferred Revenues & Other Current Liabilities	490	8,623,210	1,159,681	1,739,034	1,548,908	302,814	0	105,448	12,606	
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	
34	Total Current Liabilities		8,744,428	1,159,681	1,739,034	1,627,185	302,814	333,346	105,448	32,489	
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	0	0	0	0	0	0	0	0	
39	Unreserved Fund Balance	730	14,346,960	2,494,456	3,084,464	1,306,759	961,783	26,823,785	4,737,781	1,289,222	
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		23,091,388	3,654,137	4,823,498	2,933,944	1,264,597	27,157,131	4,843,229	1,321,711	

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

	A	B	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(90) Fire Prevention & Safety
2			
3	CURRENT ASSETS (100)		
4	Cash (Accounts 111 through 115) ¹		999,706
5	Investments	120	0
6	Taxes Receivable	130	0
7	Interfund Receivables	140	0
8	Intergovernmental Accounts Receivable	150	0
9	Other Receivables	160	0
10	Inventory	170	0
11	Prepaid Items	180	0
12	Other Current Assets (Describe & Itemize)	190	0
13	Total Current Assets		999,706
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
26	Intergovernmental Accounts Payable	420	0
27	Other Payables	430	0
28	Contracts Payable	440	0
29	Loans Payable	460	0
30	Salaries & Benefits Payable	470	0
31	Payroll Deductions & Withholdings	480	0
32	Deferred Revenues & Other Current Liabilities	490	0
33	Due to Activity Fund Organizations	493	0
34	Total Current Liabilities		0
35	LONG-TERM LIABILITIES (500)		
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511	
37	Total Long-Term Liabilities		
38	Reserved Fund Balance	714	0
39	Unreserved Fund Balance	730	999,706
40	Investment in General Fixed Assets		
41	Total Liabilities and Fund Balance		999,706

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

1	A	B	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		33,718		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		33,718		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		307,362	
17	Building & Building Improvements	230		36,690,111	
18	Site Improvements & Infrastructure	240		798,873	
19	Capitalized Equipment	250		2,242,814	
20	Construction in Progress	260		4,387,485	
21	Amount Available in Debt Service Funds	340			3,084,464
22	Amount to be Provided for Payment on Long-Term Debt	350			37,494,157
23	Total Capital Assets			44,426,645	40,578,621
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	33,718		
34	Total Current Liabilities		33,718		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			40,578,621
37	Total Long-Term Liabilities				40,578,621
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			44,426,645	
41	Total Liabilities and Fund Balance		33,718	44,426,645	40,578,621

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

1	A	B	C	D	E	F	G	H	I
	Description	(Enter Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
3	RECEIPTS/REVENUES								
4	LOCAL SOURCES	1000	17,231,879	2,401,370	3,455,303	2,860,217	627,166	293,795	309,122
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
6	STATE SOURCES	3000	4,480,181	50,000	0	302,623	0	0	0
7	FEDERAL SOURCES	4000	847,267	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		22,559,327	2,451,370	3,455,303	3,162,840	627,166	293,795	309,122
9	Receipts/Revenues for "On Behalf" Payments ²	3998	6,531,965	0	0	0	0	0	
10	Total Receipts/Revenues		29,091,292	2,451,370	3,455,303	3,162,840	627,166	293,795	309,122
11	DISBURSEMENTS/EXPENDITURES								
12	Instruction	1000	13,580,544				287,608		
13	Support Services	2000	7,974,153	2,088,229		1,506,188	403,612	6,351,374	
14	Community Services	3000	346,875	0		0	29,496		
15	Payments to Other Districts & Governmental Units	4000	819,400	0	0	0	0	0	
16	Debt Service	5000	0	0	28,949,466	0	0		
17	Total Direct Disbursements/Expenditures		22,720,972	2,088,229	28,949,466	1,506,188	720,716	6,351,374	
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	6,531,965	0	0	0	0	0	
19	Total Disbursements/Expenditures		29,252,937	2,088,229	28,949,466	1,506,188	720,716	6,351,374	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(161,645)	363,141	(25,494,163)	1,656,652	(93,550)	(6,057,579)	309,122
21	OTHER SOURCES/USES OF FUNDS								
22	OTHER SOURCES OF FUNDS (7000)								
23	PERMANENT TRANSFER FROM VARIOUS FUNDS								
24	Abolishment of the Working Cash Fund ¹²	7110	0						
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0	
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	
27	Transfer Among Funds	7130	0	4,000,000		0			
28	Transfer of Interest	7140	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0					
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0					
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0				
32	SALE OF BONDS (7200)								
33	Principal on Bonds Sold	7210	0	0	22,315,000	0		25,065,000	0
34	Premium on Bonds Sold	7220	0	0	3,134,740	0		0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			83,989				
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			16,223				
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0				
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0				
41	Transfer to Capital Projects Fund	7800						6,000,000	
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	4,000,000	25,549,952	0	0	31,065,000	0
45	OTHER USES OF FUNDS (8000)								

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

1	A	B	C	D	E	F	G	H	I
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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)								
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0
48	Transfer of Working Cash Fund Interest ¹²	8120							0
49	Transfer Among Funds	8130	0	0		4,000,000			
50	Transfer of Interest	8140	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160							
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170							
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	83,989	0				0	
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	0	0				0	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	16,223	0				0	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0					
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0					
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0					
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0					
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0					
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0					
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0					
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0					
70	Taxes Transferred to Pay for Capital Projects	8810	0	0					
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0					
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0					
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	6,000,000					
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0	
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0
76	Total Other Uses of Funds		100,212	6,000,000	0	4,000,000	0	0	0
77	Total Other Sources/Uses of Funds		(100,212)	(2,000,000)	25,549,952	(4,000,000)	0	31,065,000	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(261,857)	(1,636,859)	55,789	(2,343,348)	(93,550)	25,007,421	309,122
79	Fund Balances - July 1, 2019		14,608,817	4,131,315	3,028,675	3,650,107	1,055,333	1,816,364	4,428,659
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)								
81	Fund Balances - June 30, 2020		14,346,960	2,494,456	3,084,464	1,306,759	961,783	26,823,785	4,737,781

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

1	A	B	J (80)	K (90)
2	Description Whole Dollars)	(Enter Acct #	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES			
4	LOCAL SOURCES	1000	53,599	221,201
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		
6	STATE SOURCES	3000	0	0
7	FEDERAL SOURCES	4000	0	0
8	Total Direct Receipts/Revenues		53,599	221,201
9	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0
10	Total Receipts/Revenues		53,599	221,201
11	DISBURSEMENTS/EXPENDITURES			
12	Instruction	1000		
13	Support Services	2000	222,430	0
14	Community Services	3000		
15	Payments to Other Districts & Governmental Units	4000	0	0
16	Debt Service	5000	0	0
17	Total Direct Disbursements/Expenditures		222,430	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0
19	Total Disbursements/Expenditures		222,430	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(168,831)	221,201
21	OTHER SOURCES/USES OF FUNDS			
22	OTHER SOURCES OF FUNDS (7000)			
23	PERMANENT TRANSFER FROM VARIOUS FUNDS			
24	Abolishment of the Working Cash Fund ¹²	7110		
25	Abatement of the Working Cash Fund ¹²	7110	0	0
26	Transfer of Working Cash Fund Interest	7120	0	0
27	Transfer Among Funds	7130		
28	Transfer of Interest	7140	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170		
32	SALE OF BONDS (7200)			
33	Principal on Bonds Sold	7210	0	0
34	Premium on Bonds Sold	7220	0	0
35	Accrued Interest on Bonds Sold	7230	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400		
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500		
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600		
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700		
41	Transfer to Capital Projects Fund	7800		
42	ISBE Loan Proceeds	7900		0
43	Other Sources Not Classified Elsewhere	7990	0	0
44	Total Other Sources of Funds		0	0
45	OTHER USES OF FUNDS (8000)			

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

1	A	B	J	K
2	Description	(Enter	(80)	(90)
46	Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)			
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110		
48	Transfer of Working Cash Fund Interest ¹²	8120		
49	Transfer Among Funds	8130		
50	Transfer of Interest	8140	0	
51	Transfer from Capital Project Fund to O&M Fund	8150		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160		0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170		0
54	Taxes Pledged to Pay Principal on Capital Leases	8410		
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420		
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430		
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440		
58	Taxes Pledged to Pay Interest on Capital Leases	8510		
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520		
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530		
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610		
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620		
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710		
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720		
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730		
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740		
70	Taxes Transferred to Pay for Capital Projects	8810		
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820		
72	Other Revenues Pledged to Pay for Capital Projects	8830		
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910		0
75	Other Uses Not Classified Elsewhere	8990	0	0
76	Total Other Uses of Funds		0	0
77	Total Other Sources/Uses of Funds		0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(168,831)	221,201
79	Fund Balances - July 1, 2019		1,458,053	778,505
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)			
81	Fund Balances - June 30, 2020		1,289,222	999,706

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

	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
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		14,081,719	2,270,132	3,375,910	2,650,073	388,895	0	206,354
6	Leasing Purposes Levy ⁸	1130	0	0					
7	Special Education Purposes Levy	1140	1,651,077	0		0	0	0	
8	FICA/Medicare Only Purposes Levies	1150					204,481		
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
12	Total Ad Valorem Taxes Levied By District		15,732,796	2,270,132	3,375,910	2,650,073	593,376	0	206,354
13	PAYMENTS IN LIEU OF TAXES	1200							
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	536,328	0	0	0	10,000	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		536,328	0	0	0	10,000	0	0
19	TUITION	1300							
20	Regular - Tuition from Pupils or Parents (In State)	1311	106,983						
21	Regular - Tuition from Other Districts (In State)	1312	38,175						
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	1,357						
25	Summer Sch - Tuition from Other Districts (In State)	1322	0						
26	Summer Sch - Tuition from Other Sources (In State)	1323	0						
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0						
28	CTE - Tuition from Pupils or Parents (In State)	1331	0						
29	CTE - Tuition from Other Districts (In State)	1332	0						
30	CTE - Tuition from Other Sources (In State)	1333	0						
31	CTE - Tuition from Other Sources (Out of State)	1334	0						
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0						
33	Special Ed - Tuition from Other Districts (In State)	1342	74,598						
34	Special Ed - Tuition from Other Sources (In State)	1343	0						
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0						
36	Adult - Tuition from Pupils or Parents (In State)	1351	0						
37	Adult - Tuition from Other Districts (In State)	1352	0						
38	Adult - Tuition from Other Sources (In State)	1353	0						
39	Adult - Tuition from Other Sources (Out of State)	1354	0						
40	Total Tuition		221,113						
41	TRANSPORTATION FEES	1400							
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				104,688			
43	Regular - Transp Fees from Other Districts (In State)	1412				2,269			
44	Regular - Transp Fees from Other Sources (In State)	1413				0			
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0			
46	Regular Transp Fees from Other Sources (Out of State)	1416				0			
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				20			
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, 2019

1	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
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					106,977			
64	EARNINGS ON INVESTMENTS	1500							
65	Interest on Investments	1510	378,655	100,425	79,393	103,167	23,790	293,795	102,768
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0
67	Total Earnings on Investments		378,655	100,425	79,393	103,167	23,790	293,795	102,768
68	FOOD SERVICE	1600							
69	Sales to Pupils - Lunch	1611	123,070						
70	Sales to Pupils - Breakfast	1612	0						
71	Sales to Pupils - A la Carte	1613	0						
72	Sales to Pupils - Other (Describe & Itemize)	1614	0						
73	Sales to Adults	1620	0						
74	Other Food Service (Describe & Itemize)	1690	0						
75	Total Food Service		123,070						
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700							
77	Admissions - Athletic	1711	0	0					
78	Admissions - Other (Describe & Itemize)	1719	8,175	0					
79	Fees	1720	7,293	0					
80	Book Store Sales	1730	593	0					
81	Other District/School Activity Revenue (Describe & Itemize)	1790	26,746	0					
82	Total District/School Activity Income		42,807	0					
83	TEXTBOOK INCOME	1800							
84	Rentals - Regular Textbooks	1811	13,899						
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		13,899						
94	OTHER REVENUE FROM LOCAL SOURCES	1900							
95	Rentals	1910	0	20,000					
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0					
99	Refund of Prior Years' Expenditures	1950	47,605	0	0	0	0	0	
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0						
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0	
104	Payment from Other Districts	1991	122,125	0	0	0	0	0	
105	Sale of Vocational Projects	1992	0						
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	

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

1	A	B	C	D	E	F	G	H	I
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
107	Other Local Revenues (Describe & Itemize)	1999	13,481	10,813	0	0	0	0	0
108	Total Other Revenue from Local Sources		183,211	30,813	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	17,231,879	2,401,370	3,455,303	2,860,217	627,166	293,795	309,122
110	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000) ONE								
111	Flow-through Revenue from State Sources	2100	0	0		0	0		
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0		
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0		
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0		
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)								
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)								
117	Evidence Based Funding Formula (Section 18-8.15)	3001	3,853,965	0	0	0	0	0	
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	
122	Total Unrestricted Grants-In-Aid		3,853,965	0	0	0	0	0	
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)								
124	SPECIAL EDUCATION								
125	Special Education - Private Facility Tuition	3100	107,561			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	3,013			0			
129	Special Education - Orphanage - Summer Individual	3130	0			0			
130	Special Education - Summer School	3145	0			0			
131	Special Education - Other (Describe & Itemize)	3199	0	0		0			
132	Total Special Education		110,574	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, 2019

1	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
146	State Free Lunch & Breakfast	3360	3,947						
147	School Breakfast Initiative	3365	0	0			0		
148	Driver Education	3370	0	0					
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0
151	TRANSPORTATION								
152	Transportation - Regular and Vocational	3500	0	0		4,327	0		
153	Transportation - Special Education	3510	0	0		298,296	0		
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0		
155	Total Transportation		0	0		302,623	0		
156	Learning Improvement - Change Grants	3610	0						
157	Scientific Literacy	3660	0	0		0	0		
158	Truant Alternative/Optional Education	3695	0			0	0		
159	Early Childhood - Block Grant	3705	511,695	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		50,000				0	
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		626,216	50,000	0	302,623	0	0	0
170	Total Receipts from State Sources	3000	4,480,181	50,000	0	302,623	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)								
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)								
173	Federal Impact Aid	4001	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
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		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	0	0		0	0	0	
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)								
183	TITLE V								
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0		
185	Title V - District Projects	4105	0	0		0	0		

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

1	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0		
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0		
188	Total Title V		0	0		0	0		
189	FOOD SERVICE								
190	Breakfast Start-Up Expansion	4200	0				0		
191	National School Lunch Program	4210	227,266				0		
192	Special Milk Program	4215	0				0		
193	School Breakfast Program	4220	48,427				0		
194	Summer Food Service Program	4225	255,143				0		
195	Child Adult Care Food Program	4226	0				0		
196	Fresh Fruits & Vegetables	4240	0						
197	Food Service - Other (Describe & Itemize)	4299	0				0		
198	Total Food Service		530,836				0		
199	TITLE I								
200	Title I - Low Income	4300	131,881	0		0	0		
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0		
202	Title I - Migrant Education	4340	0	0		0	0		
203	Title I - Other (Describe & Itemize)	4399	30,000	0		0	0		
204	Total Title I		161,881	0		0	0		
205	TITLE IV								
206	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0		
207	Title IV - 21st Century Comm Learning Centers	4421	15,902	0		0	0		
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0		
209	Total Title IV		15,902	0		0	0		
210	FEDERAL - SPECIAL EDUCATION								
211	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0		
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0		
213	Fed - Spec Education - IDEA - Flow Through	4620	48,020	0		0	0		
214	Fed - Spec Education - IDEA - Room & Board	4625	30,820	0		0	0		
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0		
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0		
217	Total Federal - Special Education		78,840	0		0	0		
218	CTE - PERKINS								
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0		
220	CTE - Other (Describe & Itemize)	4799	0	0			0		
221	Total CTE - Perkins		0	0			0		
222	Federal - Adult Education	4810	0	0			0		
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	
224	ARRA - Title I - Low Income	4851	0	0		0	0		
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0		
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0					
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0	
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	

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

1	A	B	C	D	E	F	G	H	I
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0	
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	
242	Other ARRA Funds - II	4871	0	0	0	0	0	0	
243	Other ARRA Funds - III	4872	0	0	0	0	0	0	
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0	
245	Other ARRA Funds - V	4874	0	0	0	0	0	0	
246	ARRA - Early Childhood	4875	0	0	0	0	0	0	
247	Other ARRA Funds VII	4876	0	0	0	0	0	0	
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0	
249	Other ARRA Funds IX	4878	0	0	0	0	0	0	
250	Other ARRA Funds X	4879	0	0	0	0	0	0	
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	
252	Total Stimulus Programs		0	0	0	0	0	0	
253	Race to the Top Program	4901	0						
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0		
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0		
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	55,332			0	0		
257	McKinney Education for Homeless Children	4920	0	0		0	0		
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0		
259	Title II - Teacher Quality	4932	4,476	0		0	0		
260	Federal Charter Schools	4960	0	0		0	0		
261	State Assessment Grants	4981	0	0		0	0		
262	Grant for State Assessments and Related Activities	4982	0	0		0	0		
263	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0		
264	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0		
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0	
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		847,267	0	0	0	0	0	
267	Total Receipts/Revenues from Federal Sources	4000	847,267	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		22,559,327	2,451,370	3,455,303	3,162,840	627,166	293,795	309,122

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

	A	B	J	K
1	Description (Enter Whole Dollars)	Acct #	(80)	(90)
2			Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)			
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100		
5	Designated Purposes Levies (1110-1120) ⁷		20,197	197,618
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	0
12	Total Ad Valorem Taxes Levied By District		20,197	197,618
13	PAYMENTS IN LIEU OF TAXES	1200		
14	Mobile Home Privilege Tax	1210	0	0
15	Payments from Local Housing Authorities	1220	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0
18	Total Payments in Lieu of Taxes		0	0
19	TUITION	1300		
20	Regular - Tuition from Pupils or Parents (In State)	1311		
21	Regular - Tuition from Other Districts (In State)	1312		
22	Regular - Tuition from Other Sources (In State)	1313		
23	Regular - Tuition from Other Sources (Out of State)	1314		
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321		
25	Summer Sch - Tuition from Other Districts (In State)	1322		
26	Summer Sch - Tuition from Other Sources (In State)	1323		
27	Summer Sch - Tuition from Other Sources (Out of State)	1324		
28	CTE - Tuition from Pupils or Parents (In State)	1331		
29	CTE - Tuition from Other Districts (In State)	1332		
30	CTE - Tuition from Other Sources (In State)	1333		
31	CTE - Tuition from Other Sources (Out of State)	1334		
32	Special Ed - Tuition from Pupils or Parents (In State)	1341		
33	Special Ed - Tuition from Other Districts (In State)	1342		
34	Special Ed - Tuition from Other Sources (In State)	1343		
35	Special Ed - Tuition from Other Sources (Out of State)	1344		
36	Adult - Tuition from Pupils or Parents (In State)	1351		
37	Adult - Tuition from Other Districts (In State)	1352		
38	Adult - Tuition from Other Sources (In State)	1353		
39	Adult - Tuition from Other Sources (Out of State)	1354		
40	Total Tuition			
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, 2019**

1	A	B	J	K
	Description (Enter Whole Dollars)	Acct #	(80) Tort	(90) Fire Prevention & Safety
2				
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	31,442	23,583
66	Gain or Loss on Sale of Investments	1520	0	0
67	Total Earnings on Investments		31,442	23,583
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	0
97	Impact Fees from Municipal or County Governments	1930	0	0
98	Services Provided Other Districts	1940		
99	Refund of Prior Years' Expenditures	1950	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0
101	Drivers' Education Fees	1970		
102	Proceeds from Vendors' Contracts	1980	0	0
103	School Facility Occupation Tax Proceeds	1983		
104	Payment from Other Districts	1991		
105	Sale of Vocational Projects	1992		
106	Other Local Fees (Describe & Itemize)	1993	0	0

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

	A	B	J	K
1	Description (Enter Whole Dollars)	Acct #	(80)	(90)
2			Tort	Fire Prevention & Safety
107	Other Local Revenues (Describe & Itemize)	1999	1,960	0
108	Total Other Revenue from Local Sources		1,960	0
109	Total Receipts/Revenues from Local Sources	1000	53,599	221,201
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)				
110				
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		
RECEIPTS/REVENUES FROM STATE SOURCES (3000)				
UNRESTRICTED GRANTS-IN-AID (3001-3099)				
116				
117	Evidence Based Funding Formula (Section 18-8.15)	3001	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0
120	General State Aid - Fast Growth District Grant	3030	0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0
122	Total Unrestricted Grants-In-Aid		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)				
SPECIAL EDUCATION				
124				
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			
CAREER AND TECHNICAL EDUCATION (CTE)				
133				
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			
BILINGUAL EDUCATION				
142				
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, 2019

	A	B	J	K
1			(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
146	State Free Lunch & Breakfast	3360		
147	School Breakfast Initiative	3365		
148	Driver Education	3370		
149	Adult Ed (from ICCB)	3410	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	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	0
169	Total Restricted Grants-In-Aid		0	0
170	Total Receipts from State Sources	3000	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	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)			
177	Head Start	4045		
178	Construction (Impact Aid)	4050		
179	MAGNET	4060		
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090		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, 2019

	A	B	J	K
1			(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
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	0
224	ARRA - Title I - Low Income	4851		
225	ARRA - Title I - Neglected, Private	4852	0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0
233	ARRA - McKinney - Vento Homeless Education	4862		
234	ARRA - Child Nutrition Equipment Assistance	4863		
235	Impact Aid Formula Grants	4864	0	0
236	Impact Aid Competitive Grants	4865	0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0
238	Qualified School Construction Bond Credits	4867	0	0

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

	A	B	J	K
1			(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
239	Build America Bond Tax Credits	4868	0	0
240	Build America Bond Interest Reimbursement	4869	0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0
242	Other ARRA Funds - II	4871	0	0
243	Other ARRA Funds - III	4872	0	0
244	Other ARRA Funds - IV	4873	0	0
245	Other ARRA Funds - V	4874	0	0
246	ARRA - Early Childhood	4875	0	0
247	Other ARRA Funds VII	4876	0	0
248	Other ARRA Funds VIII	4877	0	0
249	Other ARRA Funds IX	4878	0	0
250	Other ARRA Funds X	4879	0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0
252	Total Stimulus Programs		0	0
253	Race to the Top Program	4901		
254	Race to the Top - Preschool Expansion Grant	4902		
255	Title III - Immigrant Education Program (IEP)	4905		
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909		
257	McKinney Education for Homeless Children	4920		
258	Title II - Eisenhower Professional Development Formula	4930		
259	Title II - Teacher Quality	4932		
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	0
267	Total Receipts/Revenues from Federal Sources	4000	0	0
268	Total Direct Receipts/Revenues		53,599	221,201

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

1	A	B	C	D	E	F	G	H	I	J
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
3	10 - EDUCATIONAL FUND (ED)									
4	INSTRUCTION (ED)	1000								
5	Regular Programs	1100	8,121,833	1,007,954	138,030	210,483	0	29,184	0	0
6	Tuition Payment to Charter Schools	1115			0					
7	Pre-K Programs	1125	645,228	135,781	0	5,135	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	1,425,373	198,532	0	10,012	0	0	0	0
9	Special Education Programs Pre-K	1225	0	0	0	2,641	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	82,359	16,905	113,147	50,539	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	425,516	743	6,900	0	0	0	0	0
15	Summer School Programs	1600	0	0	5,146	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	792,333	97,046	58,096	1,628	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0		
21	Regular K-12 Programs - Private Tuition	1911						0		
22	Special Education Programs K-12 - Private Tuition	1912						0		
23	Special Education Programs Pre-K - Tuition	1913						0		
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0		
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0		
26	Adult/Continuing Education Programs - Private Tuition	1916						0		
27	CTE Programs - Private Tuition	1917						0		
28	Interscholastic Programs - Private Tuition	1918						0		
29	Summer School Programs - Private Tuition	1919						0		
30	Gifted Programs - Private Tuition	1920						0		
31	Bilingual Programs - Private Tuition	1921						0		
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0		
33	Total Instruction ¹⁰	1000	11,492,642	1,456,961	321,319	280,438	0	29,184	0	0
34	SUPPORT SERVICES (ED)	2000								
35	SUPPORT SERVICES - PUPILS									
36	Attendance & Social Work Services	2110	614,577	82,412	0	1,289	0	0	0	0
37	Guidance Services	2120	0	0	0	0	0	0	0	0
38	Health Services	2130	149,526	17,922	0	3,488	0	0	0	0
39	Psychological Services	2140	320,316	29,435	0	2,378	0	0	0	0
40	Speech Pathology & Audiology Services	2150	388,706	47,324	0	2,070	0	0	0	0
41	Other Support Services - Pupils (Describe & Itemize)	2190	165,307	8,653	0	2,816	0	0	0	0
42	Total Support Services - Pupils	2100	1,638,432	185,746	0	12,041	0	0	0	0
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
44	Improvement of Instruction Services	2210	121,563	61,886	58,481	0	0	0	0	0
45	Educational Media Services	2220	228,084	35,779	0	39,741	1,114	0	0	0
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0
47	Total Support Services - Instructional Staff	2200	349,647	97,665	58,481	39,741	1,114	0	0	0
48	SUPPORT SERVICES - GENERAL ADMINISTRATION									
49	Board of Education Services	2310	0	0	115,144	101	0	8,649	0	0
50	Executive Administration Services	2320	324,021	55,117	5,480	724	0	1,167	0	0
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	324,021	55,117	120,624	825	0	9,816	0	0

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

1	A	B	C	D	E	F	G	H	I	J
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
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION									
55	Office of the Principal Services	2410	1,163,601	262,381	0	1,924	0	550	0	0
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	1,163,601	262,381	0	1,924	0	550	0	0
58	SUPPORT SERVICES - BUSINESS									
59	Direction of Business Support Services	2510	126,797	34,350	2,294	44	0	855	0	0
60	Fiscal Services	2520	292,024	33,058	204,115	14,064	0	200	0	0
61	Operation & Maintenance of Plant Services	2540	0	0	243,668	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	0	13,504	0	0	0	0
63	Food Services	2560	112,885	12,486	552,174	9,225	0	0	0	0
64	Internal Services	2570	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	531,706	79,894	1,002,251	36,837	0	1,055	0	0
66	SUPPORT SERVICES - CENTRAL									
67	Direction of Central Support Services	2610	186,063	45,428	3,908	50	0	239	0	0
68	Planning, Research, Development, & Evaluation Services	2620	352,323	70,004	78,663	15,822	0	1,593	0	0
69	Information Services	2630	72,774	7,128	33,975	0	0	250	0	0
70	Staff Services	2640	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	542,727	53,635	139,563	44,698	337,960	0	0	0
72	Total Support Services - Central	2600	1,153,887	176,195	256,109	60,570	337,960	2,082	0	0
73	Other Support Services (Describe & Itemize)	2900	1,200	11,649	0	1,032	0	0	0	0
74	Total Support Services	2000	5,162,494	868,647	1,437,465	152,970	339,074	13,503	0	0
75	COMMUNITY SERVICES (ED)	3000	238,532	42,781	56,116	8,859	0	587	0	0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000								
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
78	Payments for Regular Programs	4110			0			0		
79	Payments for Special Education Programs	4120			0			819,400		
80	Payments for Adult/Continuing Education Programs	4130			0			0		
81	Payments for CTE Programs	4140			0			0		
82	Payments for Community College Programs	4170			0			0		
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
84	Total Payments to Other Govt Units (In-State)	4100			0			819,400		
85	Payments for Regular Programs - Tuition	4210						0		
86	Payments for Special Education Programs - Tuition	4220						0		
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0		
88	Payments for CTE Programs - Tuition	4240						0		
89	Payments for Community College Programs - Tuition	4270						0		
90	Payments for Other Programs - Tuition	4280						0		
91	Other Payments to In-State Govt Units	4290						0		
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0		
93	Payments for Regular Programs - Transfers	4310						0		
94	Payments for Special Education Programs - Transfers	4320						0		
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0		
96	Payments for CTE Programs - Transfers	4340						0		
97	Payments for Community College Program - Transfers	4370						0		
98	Payments for Other Programs - Transfers	4380						0		
99	Other Payments to In-State Govt Units - Transfers	4390			0			0		
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0		
101	Payments to Other Govt Units (Out-of-State)	4400						0		
102	Total Payments to Other Govt Units	4000			0			819,400		

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

1	A	B	C	D	E	F	G	H	I	J
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
103	DEBT SERVICES (ED)	5000								
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
105	Tax Anticipation Warrants	5110						0		
106	Tax Anticipation Notes	5120						0		
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
108	State Aid Anticipation Certificates	5140						0		
109	Other Interest on Short-Term Debt	5150						0		
110	Total Interest on Short-Term Debt	5100						0		
111	Debt Services - Interest on Long-Term Debt	5200						0		
112	Total Debt Services	5000						0		
113	PROVISIONS FOR CONTINGENCIES (ED)	6000								
114	Total Direct Disbursements/Expenditures		16,893,668	2,368,389	1,814,900	442,267	339,074	862,674	0	0
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
116										
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)									
118	SUPPORT SERVICES (O&M)	2000								
119	SUPPORT SERVICES - PUPILS									
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS									
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	842,466	156,250	491,694	457,163	140,656	0	0	0
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0	
127	Total Support Services - Business	2500	842,466	156,250	491,694	457,163	140,656	0	0	0
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
129	Total Support Services	2000	842,466	156,250	491,694	457,163	140,656	0	0	0
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000								
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
133	Payments for Regular Programs	4110			0			0		
134	Payments for Special Education Programs	4120			0			0		
135	Payments for CTE Programs	4140			0			0		
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
137	Total Payments to Other Govt. Units (In-State)	4100			0			0		
138	Payments to Other Govt. Units (Out of State)	4400			0			0		
139	Total Payments to Other Govt Units	4000			0			0		
140	DEBT SERVICES (O&M)	5000								
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
142	Tax Anticipation Warrants	5110						0		
143	Tax Anticipation Notes	5120						0		
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
145	State Aid Anticipation Certificates	5140						0		
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
147	Total Debt Service - Interest on Short-Term Debt	5100						0		
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0		
149	Total Debt Services	5000						0		
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000								
151	Total Direct Disbursements/Expenditures		842,466	156,250	491,694	457,163	140,656	0	0	0
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/ Expenditures									

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2 153		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits

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

1	A	B	C	D	E	F	G	H	I	J
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
154	30 - DEBT SERVICES (DS)									
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000								
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									
157	Payments for Regular Programs	4110						0		
158	Payments for Special Education Programs	4120						0		
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0		
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0		
161	DEBT SERVICES (DS)	5000								
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
163	Tax Anticipation Warrants	5110						0		
164	Tax Anticipation Notes	5120						0		
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
166	State Aid Anticipation Certificates	5140						0		
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
168	Total Debt Services - Interest On Short-Term Debt	5100						0		
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,027,469		
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						27,593,989		
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						328,008		
172	Total Debt Services	5000			0			28,949,466		
173	PROVISION FOR CONTINGENCIES (DS)	6000								
174	Total Disbursements/ Expenditures				0			28,949,466		
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
176										
177	40 - TRANSPORTATION FUND (TR)									
178	SUPPORT SERVICES (TR)									
179	SUPPORT SERVICES - PUPILS									
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS									
182	Pupil Transportation Services	2550	9,803	681	1,495,704	0	0	0	0	0
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
184	Total Support Services	2000	9,803	681	1,495,704	0	0	0	0	0
185	COMMUNITY SERVICES (TR)	3000	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		
189	Payments for Special Education Programs	4120						0		
190	Payments for Adult/Continuing Education Programs	4130						0		
191	Payments for CTE Programs	4140						0		
192	Payments for Community College Programs	4170						0		
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0		
194	Total Payments to Other Govt. Units (In-State)	4100						0		
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						0		
196	Total Payments to Other Govt Units	4000						0		

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

1	A	B	C	D	E	F	G	H	I	J
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
197	DEBT SERVICES (TR)	5000								
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
199	Tax Anticipation Warrants	5110						0		
200	Tax Anticipation Notes	5120						0		
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
202	State Aid Anticipation Certificates	5140						0		
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
204	Total Debt Services - Interest On Short-Term Debt	5100						0		
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹	5300								
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400								
208	Total Debt Services	5000						0		
209	PROVISION FOR CONTINGENCIES (TR)	6000								
210	Total Disbursements/ Expenditures		9,803	681	1,495,704	0	0	0	0	0
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
212										
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)									
214	INSTRUCTION (MR/SS)	1000								
215	Regular Programs	1100		128,911						
216	Pre-K Programs	1125		32,848						
217	Special Education Programs (Functions 1200-1220)	1200		85,547						
218	Special Education Programs - Pre-K	1225		0						
219	Remedial and Supplemental Programs - K-12	1250		898						
220	Remedial and Supplemental Programs - Pre-K	1275		0						
221	Adult/Continuing Education Programs	1300		0						
222	CTE Programs	1400		0						
223	Interscholastic Programs	1500		18,951						
224	Summer School Programs	1600		0						
225	Gifted Programs	1650		0						
226	Driver's Education Programs	1700		0						
227	Bilingual Programs	1800		20,453						
228	Truants' Alternative & Optional Programs	1900		0						
229	Total Instruction	1000		287,608						
230	SUPPORT SERVICES (MR/SS)	2000								
231	SUPPORT SERVICES - PUPILS									
232	Attendance & Social Work Services	2110		8,753						
233	Guidance Services	2120		0						
234	Health Services	2130		20,213						
235	Psychological Services	2140		4,249						
236	Speech Pathology & Audiology Services	2150		5,071						
237	Other Support Services - Pupils (Describe & Itemize)	2190		23,257						
238	Total Support Services - Pupils	2100		61,543						
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
240	Improvement of Instruction Services	2210		1,714						
241	Educational Media Services	2220		15,900						
242	Assessment & Testing	2230		0						
243	Total Support Services - Instructional Staff	2200		17,614						
244	SUPPORT SERVICES - GENERAL ADMINISTRATION									

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
245	Board of Education Services	2310		0						
246	Executive Administration Services	2320		13,994						

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

1	A	B	C	D	E	F	G	H	I	J	
	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	
247	Service Area Administrative Services	2330		0							
248	Claims Paid from Self Insurance Fund	2361		0							
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							
250	Unemployment Insurance Pymts	2363		0							
251	Insurance Payments (Regular or Self-Insurance)	2364		0							
252	Risk Management and Claims Services Payments	2365		0							
253	Judgment and Settlements	2366		0							
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							
255	Reciprocal Insurance Payments	2368		0							
256	Legal Services	2369		0							
257	Total Support Services - General Administration	2300		13,994							
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410		43,300							
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							
261	Total Support Services - School Administration	2400		43,300							
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510		2,037							
264	Fiscal Services	2520		38,548							
265	Facilities Acquisition & Construction Services	2530		0							
266	Operation & Maintenance of Plant Services	2540		114,755							
267	Pupil Transportation Services	2550		142							
268	Food Services	2560		15,556							
269	Internal Services	2570		0							
270	Total Support Services - Business	2500		171,038							
271	SUPPORT SERVICES - CENTRAL										
272	Direction of Central Support Services	2610		2,934							
273	Planning, Research, Development, & Evaluation Services	2620		18,348							
274	Information Services	2630		13,805							
275	Staff Services	2640		0							
276	Data Processing Services	2660		60,866							
277	Total Support Services - Central	2600		95,953							
278	Other Support Services (Describe & Itemize)	2900		170							
279	Total Support Services	2000		403,612							
280	COMMUNITY SERVICES (MR/SS)	3000		29,496							
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110		0							
283	Payments for Special Education Programs	4120		0							
284	Payments for CTE Programs	4140		0							
285	Total Payments to Other Govt Units	4000		0							
286	DEBT SERVICES (MR/SS)	5000									
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
288	Tax Anticipation Warrants	5110						0			
289	Tax Anticipation Notes	5120						0			
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			
291	State Aid Anticipation Certificates	5140						0			
292	Other (Describe & Itemize)	5150						0			
293	Total Debt Services - Interest	5000						0			
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Disbursements/Expenditures			720,716				0			

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

	A	B	C	D	E	F	G	H	I	J
1	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
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
297										

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

1	A	B	C	D	E	F	G	H	I	J
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
298	60 - CAPITAL PROJECTS (CP)									
299	SUPPORT SERVICES (CP)	2000								
300	SUPPORT SERVICES - BUSINESS									
301	Facilities Acquisition and Construction Services	2530	0	0	1,900,439	0	4,387,485	0	0	0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	63,450	0	0
303	Total Support Services	2000	0	0	1,900,439	0	4,387,485	63,450	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000								
305	PAYMENTS TO OTHER GOVT UNITS (In-State)									
306	Payments to Regular Programs (In-State)	4110			0			0		
307	Payments for Special Education Programs	4120			0			0		
308	Payments for CTE Programs	4140			0			0		
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
310	Total Payments to Other Govt Units	4000			0			0		
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000								
312	Total Disbursements/ Expenditures		0	0	1,900,439	0	4,387,485	63,450	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
314										
315	70 - WORKING CASH (WC)									
316										
317	80 - TORT FUND (TF)									
318	SUPPORT SERVICES - GENERAL ADMINISTRATION									
319	Claims Paid from Self Insurance Fund	2361	46,245	0	176,185	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	46,245	0	176,185	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000								
332	Payments for Regular Programs	4110						0		
333	Payments for Special Education Programs	4120						0		
334	Total Payments to Other Dist & Govt Units	4000						0		
335	DEBT SERVICES (TF)	5000								
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
337	Tax Anticipation Warrants	5110						0		
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
339	Other Interest or Short-Term Debt	5150						0		
340	Total Debt Services - Interest on Short-Term Debt	5000						0		
341	PROVISIONS FOR CONTINGENCIES (TF)	6000								
342	Total Disbursements/Expenditures		46,245	0	176,185	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

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

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

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)			
4	INSTRUCTION (ED)	1000		
5	Regular Programs	1100	9,507,484	16,636,593
6	Tuition Payment to Charter Schools	1115	0	0
7	Pre-K Programs	1125	786,144	760,482
8	Special Education Programs (Functions 1200-1220)	1200	1,633,917	1,661,999
9	Special Education Programs Pre-K	1225	2,641	2,500
10	Remedial and Supplemental Programs K-12	1250	262,950	224,021
11	Remedial and Supplemental Programs Pre-K	1275	0	0
12	Adult/Continuing Education Programs	1300	0	0
13	CTE Programs	1400	0	0
14	Interscholastic Programs	1500	433,159	428,980
15	Summer School Programs	1600	5,146	22,600
16	Gifted Programs	1650	0	0
17	Driver's Education Programs	1700	0	0
18	Bilingual Programs	1800	949,103	912,032
19	Truant Alternative & Optional Programs	1900	0	0
20	Pre-K Programs - Private Tuition	1910	0	0
21	Regular K-12 Programs - Private Tuition	1911	0	0
22	Special Education Programs K-12 - Private Tuition	1912	0	0
23	Special Education Programs Pre-K - Tuition	1913	0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0	0
27	CTE Programs - Private Tuition	1917	0	0
28	Interscholastic Programs - Private Tuition	1918	0	0
29	Summer School Programs - Private Tuition	1919	0	0
30	Gifted Programs - Private Tuition	1920	0	0
31	Bilingual Programs - Private Tuition	1921	0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	0	0
33	Total Instruction ¹⁰	1000	13,580,544	20,649,207
34	SUPPORT SERVICES (ED)	2000		
35	SUPPORT SERVICES - PUPILS			
36	Attendance & Social Work Services	2110	698,278	734,714
37	Guidance Services	2120	0	0
38	Health Services	2130	170,936	160,412
39	Psychological Services	2140	352,129	339,115
40	Speech Pathology & Audiology Services	2150	438,100	425,395
41	Other Support Services - Pupils (Describe & Itemize)	2190	176,776	148,775
42	Total Support Services - Pupils	2100	1,836,219	1,808,411
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
44	Improvement of Instruction Services	2210	241,930	319,299
45	Educational Media Services	2220	304,718	306,939
46	Assessment & Testing	2230	0	0
47	Total Support Services - Instructional Staff	2200	546,648	626,238
48	SUPPORT SERVICES - GENERAL ADMINISTRATION			
49	Board of Education Services	2310	123,894	252,000
50	Executive Administration Services	2320	386,509	360,625
51	Special Area Administration Services	2330	0	0

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

	A	B	K	L
1	Description (Enter Whole Dollars)		(900)	
2		Funct #	Total	Budget
52	Tort Immunity Services	2360 - 2370	0	0
53	Total Support Services - General Administration	2300	510,403	612,625

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
55	Office of the Principal Services	2410	1,428,456	1,358,774
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0
57	Total Support Services - School Administration	2400	1,428,456	1,358,774
58	SUPPORT SERVICES - BUSINESS			
59	Direction of Business Support Services	2510	164,340	155,548
60	Fiscal Services	2520	543,461	485,415
61	Operation & Maintenance of Plant Services	2540	243,668	300,000
62	Pupil Transportation Services	2550	13,504	0
63	Food Services	2560	686,770	664,462
64	Internal Services	2570	0	0
65	Total Support Services - Business	2500	1,651,743	1,605,425
66	SUPPORT SERVICES - CENTRAL			
67	Direction of Central Support Services	2610	235,688	222,688
68	Planning, Research, Development, & Evaluation Services	2620	518,405	521,117
69	Information Services	2630	114,127	124,950
70	Staff Services	2640	0	0
71	Data Processing Services	2660	1,118,583	997,996
72	Total Support Services - Central	2600	1,986,803	1,866,751
73	Other Support Services (Describe & Itemize)	2900	13,881	1,000
74	Total Support Services	2000	7,974,153	7,879,224
75	COMMUNITY SERVICES (ED)	3000	346,875	297,160
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000		
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
78	Payments for Regular Programs	4110	0	0
79	Payments for Special Education Programs	4120	819,400	1,200,000
80	Payments for Adult/Continuing Education Programs	4130	0	0
81	Payments for CTE Programs	4140	0	0
82	Payments for Community College Programs	4170	0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
84	Total Payments to Other Govt Units (In-State)	4100	819,400	1,200,000
85	Payments for Regular Programs - Tuition	4210	0	0
86	Payments for Special Education Programs - Tuition	4220	0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0
88	Payments for CTE Programs - Tuition	4240	0	0
89	Payments for Community College Programs - Tuition	4270	0	0
90	Payments for Other Programs - Tuition	4280	0	0
91	Other Payments to In-State Govt Units	4290	0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200	0	0
93	Payments for Regular Programs - Transfers	4310	0	0
94	Payments for Special Education Programs - Transfers	4320	0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0	0
96	Payments for CTE Programs - Transfers	4340	0	0
97	Payments for Community College Program - Transfers	4370	0	0
98	Payments for Other Programs - Transfers	4380	0	0
99	Other Payments to In-State Govt Units - Transfers	4390	0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0	0
101	Payments to Other Govt Units (Out-of-State)	4400	0	0
102	Total Payments to Other Govt Units	4000	819,400	1,200,000

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
103	DEBT SERVICES (ED)	5000		
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
105	Tax Anticipation Warrants	5110	0	0
106	Tax Anticipation Notes	5120	0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
108	State Aid Anticipation Certificates	5140	0	0
109	Other Interest on Short-Term Debt	5150	0	0
110	Total Interest on Short-Term Debt	5100	0	0
111	Debt Services - Interest on Long-Term Debt	5200	0	0
112	Total Debt Services	5000	0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000		200,000
114	Total Direct Disbursements/Expenditures		22,720,972	30,225,591
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(161,645)	
116				
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)			
118	SUPPORT SERVICES (O&M)	2000		
119	SUPPORT SERVICES - PUPILS			
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0
121	SUPPORT SERVICES - BUSINESS			
122	Direction of Business Support Services	2510	0	0
123	Facilities Acquisition & Construction Services	2530	0	0
124	Operation & Maintenance of Plant Services	2540	2,088,229	2,457,946
125	Pupil Transportation Services	2550	0	0
126	Food Services	2560	0	0
127	Total Support Services - Business	2500	2,088,229	2,457,946
128	Other Support Services (Describe & Itemize)	2900	0	0
129	Total Support Services	2000	2,088,229	2,457,946
130	COMMUNITY SERVICES (O&M)	3000	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000		
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
133	Payments for Regular Programs	4110	0	0
134	Payments for Special Education Programs	4120	0	0
135	Payments for CTE Programs	4140	0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
137	Total Payments to Other Govt. Units (In-State)	4100	0	0
138	Payments to Other Govt. Units (Out of State)	4400	0	0
139	Total Payments to Other Govt Units	4000	0	0
140	DEBT SERVICES (O&M)	5000		
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
142	Tax Anticipation Warrants	5110	0	0
143	Tax Anticipation Notes	5120	0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
145	State Aid Anticipation Certificates	5140	0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
147	Total Debt Service - Interest on Short-Term Debt	5100	0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0	0
149	Total Debt Services	5000	0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000		20,000
151	Total Direct Disbursements/Expenditures		2,088,229	2,477,946
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		363,141	

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

	A	B	K	L
1			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
153				

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(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
158	Payments for Special Education Programs	4120	0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0	0
161	DEBT SERVICES (DS)	5000		
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
163	Tax Anticipation Warrants	5110	0	0
164	Tax Anticipation Notes	5120	0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
166	State Aid Anticipation Certificates	5140	0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
168	Total Debt Services - Interest On Short-Term Debt	5100	0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	1,027,469	890,000
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	27,593,989	2,520,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	328,008	0
172	Total Debt Services	5000	28,949,466	3,410,000
173	PROVISION FOR CONTINGENCIES (DS)	6000		0
174	Total Disbursements/ Expenditures		28,949,466	3,410,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(25,494,163)	
176				
177	40 - TRANSPORTATION FUND (TR)			
178	SUPPORT SERVICES (TR)			
179	SUPPORT SERVICES - PUPILS			
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0
181	SUPPORT SERVICES - BUSINESS			
182	Pupil Transportation Services	2550	1,506,188	1,525,444
183	Other Support Services (Describe & Itemize)	2900	0	0
184	Total Support Services	2000	1,506,188	1,525,444
185	COMMUNITY SERVICES (TR)	3000	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
188	Payments for Regular Programs	4110	0	0
189	Payments for Special Education Programs	4120	0	0
190	Payments for Adult/Continuing Education Programs	4130	0	0
191	Payments for CTE Programs	4140	0	0
192	Payments for Community College Programs	4170	0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
194	Total Payments to Other Govt. Units (In-State)	4100	0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0	0
196	Total Payments to Other Govt Units	4000	0	0

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
197	DEBT SERVICES (TR)	5000		
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
199	Tax Anticipation Warrants	5110	0	0
200	Tax Anticipation Notes	5120	0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
202	State Aid Anticipation Certificates	5140	0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
204	Total Debt Services - Interest On Short-Term Debt	5100	0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹	5300	0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0	0
208	Total Debt Services	5000	0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000		20,000
210	Total Disbursements/ Expenditures		1,506,188	1,545,444
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		1,656,652	
212				
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)			
214	INSTRUCTION (MR/SS)	1000		
215	Regular Programs	1100	128,911	125,941
216	Pre-K Programs	1125	32,848	34,472
217	Special Education Programs (Functions 1200-1220)	1200	85,547	105,655
218	Special Education Programs - Pre-K	1225	0	0
219	Remedial and Supplemental Programs - K-12	1250	898	910
220	Remedial and Supplemental Programs - Pre-K	1275	0	0
221	Adult/Continuing Education Programs	1300	0	0
222	CTE Programs	1400	0	0
223	Interscholastic Programs	1500	18,951	7,317
224	Summer School Programs	1600	0	0
225	Gifted Programs	1650	0	0
226	Driver's Education Programs	1700	0	0
227	Bilingual Programs	1800	20,453	30,213
228	Truants' Alternative & Optional Programs	1900	0	0
229	Total Instruction	1000	287,608	304,508
230	SUPPORT SERVICES (MR/SS)	2000		
231	SUPPORT SERVICES - PUPILS			
232	Attendance & Social Work Services	2110	8,753	9,347
233	Guidance Services	2120	0	0
234	Health Services	2130	20,213	24,878
235	Psychological Services	2140	4,249	4,459
236	Speech Pathology & Audiology Services	2150	5,071	4,983
237	Other Support Services - Pupils (Describe & Itemize)	2190	23,257	24,053
238	Total Support Services - Pupils	2100	61,543	67,720
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
240	Improvement of Instruction Services	2210	1,714	0
241	Educational Media Services	2220	15,900	17,426
242	Assessment & Testing	2230	0	0
243	Total Support Services - Instructional Staff	2200	17,614	17,426
244	SUPPORT SERVICES - GENERAL ADMINISTRATION			

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900)	
2			Total	Budget
245	Board of Education Services	2310	0	0
246	Executive Administration Services	2320	13,994	15,765

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
247	Service Area Administrative Services	2330	0	0
248	Claims Paid from Self Insurance Fund	2361	0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0
250	Unemployment Insurance Pymts	2363	0	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0	0
252	Risk Management and Claims Services Payments	2365	0	0
253	Judgment and Settlements	2366	0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0
255	Reciprocal Insurance Payments	2368	0	0
256	Legal Services	2369	0	0
257	Total Support Services - General Administration	2300	13,994	15,765
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
259	Office of the Principal Services	2410	43,300	40,719
260	Other Support Services - School Administration (Describe & Itemize)	2490	0	0
261	Total Support Services - School Administration	2400	43,300	40,719
262	SUPPORT SERVICES - BUSINESS			
263	Direction of Business Support Services	2510	2,037	1,746
264	Fiscal Services	2520	38,548	39,739
265	Facilities Acquisition & Construction Services	2530	0	0
266	Operation & Maintenance of Plant Services	2540	114,755	127,550
267	Pupil Transportation Services	2550	142	142
268	Food Services	2560	15,556	18,242
269	Internal Services	2570	0	0
270	Total Support Services - Business	2500	171,038	187,419
271	SUPPORT SERVICES - CENTRAL			
272	Direction of Central Support Services	2610	2,934	2,625
273	Planning, Research, Development, & Evaluation Services	2620	18,348	24,779
274	Information Services	2630	13,805	0
275	Staff Services	2640	0	0
276	Data Processing Services	2660	60,866	41,583
277	Total Support Services - Central	2600	95,953	68,987
278	Other Support Services (Describe & Itemize)	2900	170	0
279	Total Support Services	2000	403,612	398,036
280	COMMUNITY SERVICES (MR/SS)	3000	29,496	26,551
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		
282	Payments for Regular Programs	4110	0	0
283	Payments for Special Education Programs	4120	0	0
284	Payments for CTE Programs	4140	0	0
285	Total Payments to Other Govt Units	4000	0	0
286	DEBT SERVICES (MR/SS)	5000		
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
288	Tax Anticipation Warrants	5110	0	0
289	Tax Anticipation Notes	5120	0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
291	State Aid Anticipation Certificates	5140	0	0
292	Other (Describe & Itemize)	5150	0	0
293	Total Debt Services - Interest	5000	0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000		40,000
295	Total Disbursements/Expenditures		720,716	769,095

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
2				
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(93,550)	
297				

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
2				
298	60 - CAPITAL PROJECTS (CP)			
299	SUPPORT SERVICES (CP)	2000		
300	SUPPORT SERVICES - BUSINESS			
301	Facilities Acquisition and Construction Services	2530	6,287,924	8,800,000
302	Other Support Services (Describe & Itemize)	2900	63,450	0
303	Total Support Services	2000	6,351,374	8,800,000
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
307	Payments for Special Education Programs	4120	0	0
308	Payments for CTE Programs	4140	0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
310	Total Payments to Other Govt Units	4000	0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000		0
312	Total Disbursements/ Expenditures		6,351,374	8,800,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(6,057,579)	
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	222,430	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	80,000
321	Unemployment Insurance Payments	2363	0	30,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	65,000
323	Risk Management and Claims Services Payments	2365	0	0
324	Judgment and Settlements	2366	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	51,650
326	Reciprocal Insurance Payments	2368	0	0
327	Legal Services	2369	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0
329	Vehicle Insurance (Transportation)	2372	0	0
330	Total Support Services - General Administration	2000	222,430	226,650
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000		
332	Payments for Regular Programs	4110	0	0
333	Payments for Special Education Programs	4120	0	0
334	Total Payments to Other Dist & Govt Units	4000	0	0
335	DEBT SERVICES (TF)	5000		
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
337	Tax Anticipation Warrants	5110	0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
339	Other Interest or Short-Term Debt	5150	0	0
340	Total Debt Services - Interest on Short-Term Debt	5000	0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000		0
342	Total Disbursements/Expenditures		222,430	226,650
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(168,831)	

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(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	0	0
349	Operation & Maintenance of Plant Services	2540	0	0
350	Total Support Services - Business	2500	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0
352	Total Support Services	2000	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000		
354	Payments to Regular Programs	4110	0	0
355	Payments to Special Education Programs	4120	0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
357	Total Payments to Other Govt Units	4000	0	0
358	DEBT SERVICES (FP&S)	5000		
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT			
360	Tax Anticipation Warrants	5110	0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
362	Total Debt Service - Interest on Short-Term Debt	5100	0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300		
364	Principal Retired)		0	0
365	Total Debt Service	5000	0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000		0
367	Total Disbursements/Expenditures		0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		221,201	

	A	B	C	D	E
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)
3				(Column B - C)	
4		Educational	14,081,719	7,429,952	6,651,767
5	Operations & Maintenance	2,270,132	1,193,742	1,076,390	2,366,589
6	Debt Services **	3,375,910	1,790,239	1,585,671	3,549,015
7	Transportation	2,650,073	1,558,240	1,091,833	3,089,168
8	Municipal Retirement	388,895	103,999	284,896	206,000
9	Capital Improvements	0		0	
10	Working Cash	206,354	108,499	97,855	215,144
11	Tort Immunity	20,197	13,000	7,197	25,750
12	Fire Prevention & Safety	197,618		197,618	
13	Leasing Levy	0		0	
14	Special Education	1,651,077	868,244	782,833	1,721,156
15	Area Vocational Construction	0		0	
16	Social Security/Medicare Only	204,481	207,749	(3,268)	412,000
17	Summer School	0		0	
18	Other (Describe & Itemize)	0		0	
19	Totals	25,046,456	13,273,664	11,772,792	26,313,822
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).				

	F
1	
2	Estimated Taxes Due (from the 2019 Levy)
3	(Column E - C)
4	7,299,048
5	1,172,847
6	1,758,776
7	1,530,928
8	102,001
9	0
10	106,645
11	12,750
12	0
13	0
14	852,912
15	0
16	204,251
17	0
18	0
19	13,040,158
20	
21	
22	

A		B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2019	Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding June 30, 2020	Ending June 30, 2020		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPVRT)									
4	Total CPVRT Notes							0		
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund							0		
7	Operations & Maintenance Fund							0		
8	Debt Services - Construction							0		
9	Debt Services - Working Cash							0		
10	Debt Services - Refunding Bonds							0		
11	Transportation Fund							0		
12	Municipal Retirement/Social Security Fund							0		
13	Fire Prevention & Safety Fund							0		
14	Other - (Describe & Itemize)							0		
15	Total TAWs			0	0	0		0		
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund							0		
18	Operations & Maintenance Fund							0		
19	Fire Prevention & Safety Fund							0		
20	Other - (Describe & Itemize)							0		
21	Total TANs			0	0	0		0		
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0		
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)							0		
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)							0		

A		B	C	D	E	F	G	H	I	J	
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding July 1, 2019	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
31	2012 Working Cash & Refunding Bonds	03/12/12	9,315,000	1	2,780,000				665,000	2,115,000	1,954,235
32	2017A Refunding Bonds	02/28/17	8,315,000	3	6,715,000				1,120,000	5,595,000	5,169,713
33	2018 GO Limited Tax Bonds	01/24/18	8,885,000	2	8,885,000					8,885,000	8,209,633
34	2010 Refunding Bonds	12/02/10	5,575,000	3	2,050,000				660,000	1,390,000	1,284,343
35	Capital Lease	07/08/18	442,510	7	362,610				83,989	278,621	257,442
36	2020 Taxable GO Lease Certificates	01/14/20	23,065,000	9			25,065,000		25,065,000	0	
37	2020 GO Limited Tax Bonds	03/10/20	22,315,000	3			22,315,000			22,315,000	20,618,791
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50										0	
51			77,912,510		20,792,610		47,380,000	0	27,593,989	40,578,621	37,494,157

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

- | | | |
|----------------------------|---|--|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other <u>General Obligation Bonds</u> |
| 2. Funding Bonds | 5. Tort Judgment Bonds | 8. Other <u>Capital Lease</u> |
| 3. Refunding Bonds | 6. Building Bonds | 9. Other <u>Lease Certificates</u> |

**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	
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	
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		1,651,077			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					-					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	1,651,077	0	0	
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		1,651,077			
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	1,651,077	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
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:					Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	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)										

**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
43	Legal Services									
44	Principal and Interest on Tort Bonds									
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									
47	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).									
48	^b 55 ILCS 5/5-1006.7									

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

	K
1	
2	Driver Education
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	0
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	0
24	0
25	
26	0
27	
28	
29	
30	
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34	
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36	
37	
38	
39	
40	
41	
42	

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

	K
43	
44	
45	
46	
47	
48	

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION										
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	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
2											
3	Works of Art & Historical Treasures	210				0					0
4	Land	220									
5	Non-Depreciable Land	221	307,362			307,362					
6	Depreciable Land	222				0	50				0
7	Buildings	230									
8	Permanent Buildings	231	36,690,111			36,690,111	50	19,182,082	745,274		19,927,356
9	Temporary Buildings	232				0	20				0
10	Improvements Other than Buildings (Infrastructure)	240	798,873			798,873	20	371,305	41,316		412,621
11	Capitalized Equipment	250									
12	10 Yr Schedule	251	2,170,660	72,154		2,242,814	10	1,470,474	208,670		1,679,144
13	5 Yr Schedule	252				0	5				0
14	3 Yr Schedule	253				0	3				0
15	Construction in Progress	260		4,387,485		4,387,485	-				
16	Total Capital Assets	200	39,967,006	4,459,639	0	44,426,645		21,023,861	995,260	0	22,019,121
17	Non-Capitalized Equipment	700				0	10		0		
18	Allowable Depreciation							995,260			

L	
1	
	Ending Balance Undepreciated June 30, 2020
2	
3	0
4	
5	307,362
6	0
7	
8	16,762,755
9	0
10	386,252
11	
12	563,670
13	0
14	0
15	4,387,485
16	22,407,524
17	
18	

	A	B	C	D	E
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		
6	OPERATING EXPENSE PER PUPIL				
7	EXPENDITURES:				
8	ED	Expenditures 15-22, L114		Total Expenditures	\$
9	O&M	Expenditures 15-22, L151		Total Expenditures	
10	DS	Expenditures 15-22, L174		Total Expenditures	
11	TR	Expenditures 15-22, L210		Total Expenditures	
12	MR/SS	Expenditures 15-22, L295		Total Expenditures	
13	TORT	Expenditures 15-22, L342		Total Expenditures	
14					Total Expenditures
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)	\$
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education	
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs	
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K	
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K	
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs	
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs	
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition	
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services	
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay	
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services	
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay	
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment	
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services	
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay	
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment	
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay	
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment	
77					Total Deductions for OEPP Computation (Sum of Lines 18 - 76)
78					Total Operating Expenses Regular K-12 (Line 14 minus Line 77)
79	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020				
80					Estimated OEPP (Line 78 divided by Line 79)
81					

	A	B	C	D	E
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		
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)	\$
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed	
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
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	
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	
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	
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top	
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	
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	
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)	
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	
175				Total Deductions for PCTC Computation (Line 85 through Line 173)	\$
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)	
177				Total Depreciation Allowance (from page 26, Line 18, Col I)	
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)	
179				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	
180				Total Estimated PCTC (Line 178 divided by Line 179) * \$	\$
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.			

	A	B	C	D	E
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>				
3					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		
185					
186	<i>Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx</i>				

	F	C
1		
2		
3		
4	Amount	
5		
6		
7		
8	22,720,972	
9	2,088,229	
10	28,949,466	
11	1,506,188	
12	720,716	
13	222,430	
14	56,208,001	
15		
16		
17		
18	2,269	
19	20	
20	0	
21	0	
22	0	
23	0	
24	0	
25	0	
26	0	
27	0	
28	0	
29	0	
30	0	
31	0	
32	0	
33	0	
34	786,144	
35	2,641	
36	0	
37	0	
38	5,146	
39	0	
40	0	
41	0	
42	0	
43	0	
44	0	
45	0	
46	0	
47	0	
48	0	
49	0	
50	0	
51	0	
52	346,875	
53	819,400	
54	339,074	
55	0	
56	0	
57	0	
58	140,656	
59	0	
60	0	
61	27,593,989	
62	0	
63	0	
64	0	
65	0	
66	0	
67	32,848	
68	0	
69	0	
70	0	
71	0	
72	29,496	
73	0	
74	0	
75	0	
76	0	
77	30,098,558	
78	26,109,443	
79	1,586.30	
80	16,459.33	
81		

	F	C
1		
2		
4	Amount	
82		
84		
85	104,688	
86	0	
87	0	
88	0	
89	0	
90	0	
91	0	
92	0	
93	0	
94	0	
95	123,070	
96	42,807	
97	13,899	
98	0	
99	0	
100	0	
101	0	
102	20,000	
103	0	
104	122,125	
105	0	
106	110,574	
107	0	
108	0	
109	3,947	
110	0	
111	0	
112	302,623	
113	0	
114	0	
115	0	
116	0	
117	0	
118	0	
119	0	
120	0	
121	50,000	
122	0	
123	0	
124	0	
125	0	
126	530,836	
127	161,881	
128	15,902	
129	48,020	
130	30,820	
131	0	
132	0	
133	0	
158	0	
159	0	
160	0	
161	0	
162	55,332	
163	0	
164	0	
165	4,476	
166	0	
167	0	
168	0	
169	0	
170	0	
171	0	
172	605,761	
173	211,323	
175	2,558,084	
176	23,551,359	
177	995,260	
178	24,546,619	
179	1,586.30	
180	15,474.13	
181		
182		
183		
184		

	F	C
1		
2		
3		
4	Amount	
185		
186		

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	
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	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.							
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)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).				51,911			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	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			13,868,152		13,868,152	
20	Support Services:							
21	Pupil	2100			1,897,762		1,897,762	
22	Instructional Staff	2200			563,148		563,148	
23	General Admin.	2300			746,827		746,827	
24	School Admin	2400			1,471,756		1,471,756	
25	Business:							
26	Direction of Business Spt. Srv.	2510		166,377	0	166,377	0	
27	Fiscal Services	2520		582,009	0	582,009	0	
28	Oper. & Maint. Plant Services	2540			2,305,996	2,305,996	0	
29	Pupil Transportation	2550			1,519,834		1,519,834	
30	Food Services	2560			702,326		702,326	
31	Internal Services	2570		0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			238,622		238,622	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			536,753		536,753	
35	Information Services	2630			127,932		127,932	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		841,489	0	841,489	0	
38	Other:	2900			14,051		14,051	
39	Community Services	3000			376,371		376,371	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)							
41	Total				1,589,875	24,369,530	3,895,871	22,063,534
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,589,875	Total Indirect Costs:	3,895,871	
44				Total Direct Costs:	24,369,530	Total Direct Costs:	22,063,534	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G
45							
46					= 6.52%		= 17.66%

ESTIMATED INDIRECT COST DATA

H
1
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42
43
44

ESTIMATED INDIRECT COST DATA

	H
45	
46	

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

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 97</i>)				
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	Skokie/Morton Grove School District				
7	05-016-0690-02				
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget				
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits			X	X
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance			X	X
20	Investment Pools			X	X
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel			X	X
26	Special Education Cooperatives			X	X
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
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					
42					
43					

	F	G	H	I	J	K
1	MURCING					
2	(0357)					
3						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14	Educational Benefit Cooperative					
15						
16						
17						
18						
19	Collective Liability Insurance Cooperative (CLIC)					
20	Niles Township School Treasurer					
21						
22						
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25	Classrooms First Consolidation					
26	Niles Township District for Special Education					
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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: Skokie/Morton Grove School District No. 69
 RCDT Number: 05-016-0690-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	386,509		386,509	391,764			391,764
2. Special Area Administration Services	2330	0		0				0
3. Other Support Services - School Administration	2490	0		0				0
4. Direction of Business Support Services	2510	164,340	0	164,340	174,889		49,565	224,454
5. Internal Services	2570	0		0				0
6. Direction of Central Support Services	2610	235,688		235,688	240,508			240,508
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8. Totals		786,537	0	786,537	807,161	0	49,565	856,726
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)								9%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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: _____
 RCDT Number: _____

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	386,509		0	386,509	391,764			391,764
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	164,340	0	222,430	386,770	174,889		49,565	224,454
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	235,688		0	235,688	240,508			240,508
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		786,537	0	222,430	1,008,967	807,161	0	49,565	856,726
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									-15%

* 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 report or postmarked by January 15, 2021
- 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: 0

RCDT Number: ---

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 Workers' Compensation or Worker's Occupation Disease Acts Pymts	2361	222,430				222,430				222,430
Unemployment Insurance Payments	2362									0
Insurance Payments (Regular or Self-Insurance)	2363									0
Risk Management and Claims Services Payments	2364									0
Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2365									0
Reciprocal Insurance Payments	2366									0
Legal Services	2367									0
Property Insurance (Buildings & Grounds)	2368									0
Vehicle Insurance (Transportation)	2369									0
Totals		222,430	0	0	0	222,430	0	0	0	222,430

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.
- 2.
- 3.
- 4.

Skokie/Morton Grove School District No. 69

05-016-0690-02

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	22,559,327	2,451,370	3,162,840	309,122	28,482,659
9	Direct Expenditures	22,720,972	2,088,229	1,506,188		26,315,389
10	Difference	(161,645)	363,141	1,656,652	309,122	2,167,270
11	Fund Balance - June 30, 2019	14,346,960	2,494,456	1,306,759	4,737,781	22,885,956
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.	PLEASE ENTER CONTRACTS PAID IN CURRENT YEAR. IF NONE, STATE NO CONTRACTS ON PAGE 29.
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Skokie/Morton Grove School District No. 69	RCDT NUMBER 05-016-0690-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Wipfli LLP 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 5050 Madison Street Skokie 60077		E-MAIL ADDRESS: andy.mace@wipfli.com	
		NAME OF AUDIT SUPERVISOR Andrew Mace	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

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

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checklist is
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SUMMARY

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Findings:

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Skokie/Morton Grove School District No. 69

05-016-0690-02

SINGLE AUDIT INFORMATION CHECKLIST

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

NEORMATION

Signed and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.

All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.

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.

ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).

Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.

- Verify or reconcile on reconciliation worksheet.

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**.

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>

OF EXPENDITURES OF FEDERAL AWARDS

All prior year's projects are included and reconciled to final FRIS report amounts.

- Including receipt/revenue and expenditure/disbursement amounts.

All current year's projects are included and reconciled to most recent FRIS report filed.

- Including receipt/revenue and expenditure/disbursement amounts.

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.

The total amount provided to subrecipients from each Federal program is included.

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.

Each CNP project should be reported on a separate line (one line per project year per program).

Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Exceptions should result in a finding with Questioned Costs.

The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).

- The value is determined from the following, **with each item on a separate line**:

* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)

Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated

[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)

* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**

Districts should track separately through year; no specific report available from ISBE

Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:

<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>

* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)

- **The two commodity programs should be reported on separate lines on the SEFA.**

Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:

<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>

* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)

CFDA number: 10.582

TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).

Obligations and Encumbrances are included where appropriate.

FINAL STATUS amounts are calculated, where appropriate.

Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.

All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.

NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.

Including, but not limited to:

Basis of Accounting

Name of Entity

Type of Financial Statements

Skokie/Morton Grove School District No. 69

05-016-0690-02

SINGLE AUDIT INFORMATION CHECKLIST

Subrecipient information (Mark "N/A" if not applicable)

* ARRA funds are listed separately from "regular" Federal awards

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

Audit opinions expressed in opinion letters **match** opinions reported in Summary.

All Summary of Auditor Results questions have been answered.

All tested programs **and** amounts are listed.

Correct testing threshold has been entered. (Title 2 CFR §200.518)

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

Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.

Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.

Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).

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).

Questioned Costs have been calculated where there are questioned costs.

Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).

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

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

Skokie/Morton Grove School District No. 69
05-016-0690-02

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2020

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	847,267
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
ICR Computation 30, Line 11			51,911
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		-
AFR TOTAL FEDERAL REVENUES:		\$	899,178

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES		\$	899,178
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Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D		

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:		\$	-
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DIFFERENCE:		\$	899,178
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Skokie/Morton Grove School District No. 69
05-016-0690-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients	

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

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

The accompanying notes are an integral part of this schedule.

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

⁴ When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

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

Final Status (E)+(F)+(G) (H)	Budget (I)
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	

Skokie/Morton Grove School District No. 69
05-016-0690-02

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

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Skokie/Morton Grove School District No. 69 and is presented on the **accrual basis of accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Skokie/Morton Grove School District No. 69** and **should be** included in the Schedule of Expenditures of Federal Awards:

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

Note 5: Other Information

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

Property	_____
Auto	_____
General Liability	_____
Workers Compensation	_____

Loans/Loan Guarantees Outstanding at June 30:

District had Federal grants requiring matching expenditures _____

(Yes/No)

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

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

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

Skokie/Morton Grove School District No. 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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
84.010	Title I - Low Income	
Total Amount Tested as Major		

Total Federal Expenditures for 7/1/19-6/30/20 \$0

% tested as Major #DIV/0!

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

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."
⁸ Major programs should generally be reported in the same order as they appear on the SEFA.
⁹ When the CFDA number is not available, include other identifying number, if applicable.
¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list

the name of the cluster.

orted

orted

orted

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aimer⁷)

FEDERAL PROGRAM
\$0

Skokie/Morton Grove School District No. 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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