

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

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

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

School District  
 Joint Agreement

|  |  |   |  |  |  |
|--|--|---|--|--|--|
| <p align="center"><b><u>School District/Joint Agreement Information</u></b><br/>         (See instructions on inside of this page.)</p>  |  | <p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH<br/> <input type="checkbox"/> ACCRUAL</p>   |  | <p align="center"><b><u>Certified Public Accountant Information</u></b></p>        |  |
| School District/Joint Agreement Number:<br><b>35-050-1200-17</b>   |  |   |  | Name of Auditing Firm:<br><b>Gorenz and Associates, Ltd.</b>                       |  |
| County Name:<br><b>LaSalle</b>   |  |   |  | Name of Audit Manager:<br><b>Tim C. Custis, CPA</b>                                |  |
| Name of School District/Joint Agreement:<br><b>LaSalle-Peru Township High School District No. 120</b>  |  |   |  | Address:<br><b>4200 N Knoxville Ave.</b>   |  |
| Address:<br><b>541 Chartres Street</b>   |  | <p align="center"><b><u>Filing Status:</u></b><br/> <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b><br/> <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>   |  | City: <b>Peoria</b> State: <b>IL</b> Zip Code: <b>61614</b>                        |  |
| City:<br><b>LaSalle</b>  |  |   |  | Phone Number: <b>309-685-7621</b> Fax Number: <b>309-685-4758</b>                  |  |
| Email Address:<br><a href="mailto:swrobleski@lphs.net">swrobleski@lphs.net</a>   |  |   |  | IL License Number (9 digit): <b>066-005027</b> Expiration Date: <b>11/1/2021</b>   |  |
| Zip Code:<br><b>61301</b>  |  |   |  | Email Address:<br><a href="mailto:tcustis@gorenzcpa.com">tcustis@gorenzcpa.com</a> |  |
| <p><b><u>Annual Financial Report</u></b><br/>         Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified<br/> <input checked="" type="checkbox"/> Adverse<br/> <input type="checkbox"/> Disclaimer</p> |  | <p align="center"><b><u>Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?<br/> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?<br/> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p> |  | <p align="center">ISBE Use Only</p>  |  |
| <input type="checkbox"/> Reviewed by District Superintendent/Administrator   |  | <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)<br>Name of Township: _____   |  |  |  |
| District Superintendent/Administrator Name (Type or Print):<br><b>Steve Wrobleski</b>  |  | Township Treasurer Name (type or print)   |  | Regional Superintendent/Cook ISC Name (Type or Print):                             |  |
| Email Address:<br><a href="mailto:swrobleski@lphs.net">swrobleski@lphs.net</a>   |  | Email Address:  |  | Email Address:   |  |
| Telephone: <b>815-223-1721</b> Fax Number: <b>815-223-3444</b>   |  | Telephone: Fax Number:  |  | Telephone: Fax Number:   |  |
| Signature & Date:  |  | Signature & Date:   |  | Signature & Date:  |  |

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

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in 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: \_\_\_\_\_ (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 |
|---|------|------|------|------|------|-------|
| <b>Deferred Revenues (490)</b>                                |      |      |      |      |      |       |
| Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950) |      |      |      |      |      | \$-   |
|   |      |      |      |      |      |       |
| <b>Direct Receipts/Revenue</b>                                |      |      |      |      |      |       |
| Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950) |      |      |      |      |      | \$-   |
|   |      |      |      |      |      |       |
| <b>Total</b>  |      |      |      |      |      | \$-   |

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Gorenz and Associates, Ltd.**

*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.*

**Gorenz and Associates, Ltd.**

*Signature*

12/10/2020

*mm/dd/yyyy*

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

|    | A  | B | C          | D                                   | E          | F | G                    | H | I                    | J              | K | L | M            |  |  |
|----|--|---|------------|-------------------------------------|------------|---|----------------------|---|----------------------|----------------|---|---|--------------|--|--|
| 1  | <b>FINANCIAL PROFILE INFORMATION</b>   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 2  |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 3  | <i>Required to be completed for School Districts only.</i>   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 4  |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 5  | <b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 6  |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 7  | <b>Tax Year 2019</b>   |   |            | Equalized Assessed Valuation (EAV): |            |   |                      |   | 734,619,994          |                |   |   |              |  |  |
| 8  |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 9  | Educational  |   |            | Operations & Maintenance            |            |   | Transportation       |   |                      | Combined Total |   |   | Working Cash |  |  |
| 10 | Rate(s): 0.009200  |   |            | + 0.002500                          |            |   | + 0.001200           |   |                      | = 0.012900     |   |   | 0.000500     |  |  |
| 11 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 12 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 13 | <b>B. Results of Operations *</b>  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 14 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 15 | Receipts/Revenues  |   |            | Disbursements/Expenditures          |            |   | Excess/ (Deficiency) |   |                      | Fund Balance   |   |   |              |  |  |
| 16 | 15,182,938   |   |            | 16,092,094                          |            |   | (909,156)            |   |                      | 7,796,854      |   |   |              |  |  |
| 17 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 18 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 19 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 20 | <b>C. Short-Term Debt **</b>   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 21 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 22 | CPPRT Notes  |   | TAWs       |                                     | TANs       |   | TO/EMP. Orders       |   | EBF/GSA Certificates |                |   |   |              |  |  |
| 23 | 0  |   | 0          |                                     | 0          |   | 0                    |   | 0                    |                |   | 0 |              |  |  |
| 24 | Other  |   | Total      |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 25 | 0  |   | 0          |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 26 | ** The numbers shown are the sum of entries on page 24.  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 27 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 28 | <b>D. Long-Term Debt</b>   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 29 | Check the applicable box for long-term debt allowance by type of district.   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 30 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 31 | <input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,  |   | 50,688,780 |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 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        |                                     | 47,484,597 |   |                      |   |                      |                |   |   |              |  |  |
| 38 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 39 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 40 | <b>E. Material Impact on Financial Position</b>  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 41 | If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.                      |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 42 | Attach sheets as needed explaining each item checked.  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 43 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 44 | <input type="checkbox"/> Pending Litigation  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 45 | <input type="checkbox"/> Material Decrease in EAV  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 46 | <input type="checkbox"/> Material Increase/Decrease in Enrollment  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 47 | <input type="checkbox"/> Adverse Arbitration Ruling  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 48 | <input type="checkbox"/> Passage of Referendum   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 49 | <input type="checkbox"/> Taxes Filed Under Protest   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 50 | <input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 51 | <input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)   |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 52 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 53 | Comments:  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 54 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 55 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 56 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 57 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 58 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 59 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 60 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |
| 61 |  |   |            |                                     |            |   |                      |   |                      |                |   |   |              |  |  |

|    | A   | B  | C            | D             | E              | F      | G                 | H    | I | K | L | M | N | O | P | Q | R |
|----|---|--|--------------|---------------|----------------|--------|-------------------|------|---|---|---|---|---|---|---|---|---|
| 1  | <b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 2  | (Go to the following website for reference to the Financial Profile)  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 3  | <a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a> |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 4  |   |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 5  |   |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 6  |   |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 7  | <b>District Name:</b>   | LaSalle-Peru Township High School District No. 120 |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 8  | <b>District Code:</b>   | 35-050-1200-17                                     |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 9  | <b>County Name:</b>   | LaSalle  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 10 |   |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 11 | <b>1. Fund Balance to Revenue Ratio:</b>  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 12 | Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)   | Funds 10, 20, 40, 70 + (50 & 80 if negative)       | <b>Total</b> | 7,796,854.00  | <b>Ratio</b>   | 0.518  | <b>Score</b>      | 4    |   |   |   |   |   |   |   |   |   |
| 13 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)   | Funds 10, 20, 40, & 70,                            |              | 15,051,609.00 |                |        | <b>Weight</b>     | 0.35 |   |   |   |   |   |   |   |   |   |
| 14 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)   | Minus Funds 10 & 20                                |              | (131,329.00)  |                |        | <b>Value</b>      | 1.40 |   |   |   |   |   |   |   |   |   |
| 15 | (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 16 | <b>2. Expenditures to Revenue Ratio:</b>  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 17 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  | Funds 10, 20 & 40                                  | <b>Total</b> | 16,092,094.00 | <b>Ratio</b>   | 1.069  | <b>Score</b>      | 3    |   |   |   |   |   |   |   |   |   |
| 18 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)  | Funds 10, 20, 40 & 70,                             |              | 15,051,609.00 |                |        | <b>Adjustment</b> | 0    |   |   |   |   |   |   |   |   |   |
| 19 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)   | Minus Funds 10 & 20                                |              | (131,329.00)  |                |        | <b>Weight</b>     | 0.35 |   |   |   |   |   |   |   |   |   |
| 20 | (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 21 | Possible Adjustment:  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 22 |   |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 23 | <b>3. Days Cash on Hand:</b>  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 24 | Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)   | Funds 10, 20 40 & 70                               | <b>Total</b> | 7,796,854.00  | <b>Days</b>    | 174.42 | <b>Score</b>      | 3    |   |   |   |   |   |   |   |   |   |
| 25 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)   | Funds 10, 20, 40 divided by 360                    |              | 44,700.26     |                |        | <b>Weight</b>     | 0.10 |   |   |   |   |   |   |   |   |   |
| 26 |   |  |              |               |                |        | <b>Value</b>      | 0.30 |   |   |   |   |   |   |   |   |   |
| 27 | <b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 28 | Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)   | Funds 10, 20 & 40                                  | <b>Total</b> | 0.00          | <b>Percent</b> | 100.00 | <b>Score</b>      | 4    |   |   |   |   |   |   |   |   |   |
| 29 | EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)  | (.85 x EAV) x Sum of Combined Tax Rates            |              | 8,055,108.23  |                |        | <b>Weight</b>     | 0.10 |   |   |   |   |   |   |   |   |   |
| 30 |   |  |              |               |                |        | <b>Value</b>      | 0.40 |   |   |   |   |   |   |   |   |   |
| 31 | <b>5. Percent of Long-Term Debt Margin Remaining:</b>   |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 32 | Long-Term Debt Outstanding (P3, Cell H37)   |  | <b>Total</b> | 47,484,597.00 | <b>Percent</b> | 6.32   | <b>Score</b>      | 1    |   |   |   |   |   |   |   |   |   |
| 33 | Total Long-Term Debt Allowed (P3, Cell H31)   |  |              | 50,688,779.59 |                |        | <b>Weight</b>     | 0.10 |   |   |   |   |   |   |   |   |   |
| 34 |   |  |              |               |                |        | <b>Value</b>      | 0.10 |   |   |   |   |   |   |   |   |   |
| 35 |   |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 36 | <b>Total Profile Score: 3.25 *</b>  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 37 | <b>Estimated 2021 Financial Profile Designation: <u>REVIEW</u></b>  |  |              |               |                |        |                   |      |   |   |   |   |   |   |   |   |   |
| 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.

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

| 1  | A   | B       | C                   | D                                | E                     | F                      | G  | H                        | I                    | J            | K                                |
|----|---|---------|---------------------|----------------------------------|-----------------------|------------------------|--|--------------------------|----------------------|--------------|----------------------------------|
| 2  | ASSETS<br>(Enter Whole Dollars)                             | Acct. # | (10)<br>Educational | (20)<br>Operations & Maintenance | (30)<br>Debt Services | (40)<br>Transportation | (50)<br>Municipal Retirement/Social Security | (60)<br>Capital Projects | (70)<br>Working Cash | (80)<br>Tort | (90)<br>Fire Prevention & Safety |
| 3  | <b>CURRENT ASSETS (100)</b>                                 |         |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 4  | Cash (Accounts 111 through 115) <sup>1</sup>                |         | 3,140,366           | 2,171,700                        | 660,006               | 831,166                | 183,334                                      | 0                        | 1,653,622            | 2,953        | 7,636,285                        |
| 5  | Investments   | 120     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 6  | Taxes Receivable  | 130     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 7  | Interfund Receivables                                       | 140     | 0                   | 0                                |                       | 0                      |  |                          | 0                    |              |                                  |
| 8  | Intergovernmental Accounts Receivable                       | 150     | 0                   | 0                                |                       | 0                      | 0  | 0                        |                      |              |                                  |
| 9  | Other Receivables   | 160     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 10 | Inventory   | 170     | 0                   | 0                                |                       | 0                      |  | 0                        |                      |              |                                  |
| 11 | Prepaid Items   | 180     | 0                   | 0                                |                       | 0                      | 0  | 0                        | 0                    |              | 0                                |
| 12 | Other Current Assets (Describe & Itemize)                   | 190     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 13 | <b>Total Current Assets</b>                                 |         | 3,140,366           | 2,171,700                        | 660,006               | 831,166                | 183,334                                      | 0                        | 1,653,622            | 2,953        | 7,636,285                        |
| 14 | <b>CAPITAL ASSETS (200)</b>                                 |         |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 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 | <b>Total Capital Assets</b>                                 |         |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 24 | <b>CURRENT LIABILITIES (400)</b>                            |         |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 25 | Interfund Payables  | 410     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        |                      | 0            | 0                                |
| 26 | Intergovernmental Accounts Payable                          | 420     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 27 | Other Payables  | 430     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 28 | Contracts Payable   | 440     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 29 | Loans Payable   | 460     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 30 | Salaries & Benefits Payable                                 | 470     | 0                   | 0                                |                       | 0                      | 0  | 0                        |                      | 0            | 0                                |
| 31 | Payroll Deductions & Withholdings                           | 480     | 0                   | 0                                |                       | 0                      | 0  | 0                        |                      | 0            | 0                                |
| 32 | Deferred Revenues & Other Current Liabilities               | 490     | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 33 | Due to Activity Fund Organizations                          | 493     | 0                   |                                  |                       |                        |  |                          |                      |              |                                  |
| 34 | <b>Total Current Liabilities</b>                            |         | 0                   | 0                                | 0                     | 0                      | 0  | 0                        | 0                    | 0            | 0                                |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>                          |         |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511     |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 37 | <b>Total Long-Term Liabilities</b>                          |         |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 38 | Reserved Fund Balance                                       | 714     | 229,618             | 50,000                           | 0                     | 0                      | 94,427                                       | 0                        | 0                    | 0            | 0                                |
| 39 | Unreserved Fund Balance                                     | 730     | 2,910,748           | 2,121,700                        | 660,006               | 831,166                | 88,907                                       | 0                        | 1,653,622            | 2,953        | 7,636,285                        |
| 40 | Investment in General Fixed Assets                          |         |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 41 | <b>Total Liabilities and Fund Balance</b>                   |         | 3,140,366           | 2,171,700                        | 660,006               | 831,166                | 183,334                                      | 0                        | 1,653,622            | 2,953        | 7,636,285                        |

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

|    | A   | B       | L              | M                    | N                      |
|----|---|---------|----------------|----------------------|------------------------|
| 1  | ASSETS<br>(Enter Whole Dollars)                             | Acct. # | Agency Fund    | Account Groups       |                        |
| 2  |   |         |                | General Fixed Assets | General Long-Term Debt |
| 3  | <b>CURRENT ASSETS (100)</b>                                 |         |                |                      |                        |
| 4  | Cash (Accounts 111 through 115) <sup>1</sup>                |         | 529,534        |                      |                        |
| 5  | Investments   | 120     | 23,548         |                      |                        |
| 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 | <b>Total Current Assets</b>                                 |         | <b>553,082</b> |                      |                        |
| 14 | <b>CAPITAL ASSETS (200)</b>                                 |         |                |                      |                        |
| 15 | Works of Art & Historical Treasures                         | 210     |                | 0                    |                        |
| 16 | Land  | 220     |                | 1,403,022            |                        |
| 17 | Building & Building Improvements                            | 230     |                | 67,475,587           |                        |
| 18 | Site Improvements & Infrastructure                          | 240     |                | 2,080,643            |                        |
| 19 | Capitalized Equipment                                       | 250     |                | 4,764,958            |                        |
| 20 | Construction in Progress                                    | 260     |                | 0                    |                        |
| 21 | Amount Available in Debt Service Funds                      | 340     |                |                      | 660,006                |
| 22 | Amount to be Provided for Payment on Long-Term Debt         | 350     |                |                      | 46,824,591             |
| 23 | <b>Total Capital Assets</b>                                 |         |                | <b>75,724,210</b>    | <b>47,484,597</b>      |
| 24 | <b>CURRENT LIABILITIES (400)</b>                            |         |                |                      |                        |
| 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     | 455,469        |                      |                        |
| 34 | <b>Total Current Liabilities</b>                            |         | <b>455,469</b> |                      |                        |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>                          |         |                |                      |                        |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511     |                |                      | 47,484,597             |
| 37 | <b>Total Long-Term Liabilities</b>                          |         |                |                      | <b>47,484,597</b>      |
| 38 | Reserved Fund Balance                                       | 714     | 97,613         |                      |                        |
| 39 | Unreserved Fund Balance                                     | 730     | 0              |                      |                        |
| 40 | Investment in General Fixed Assets                          |         |                | 75,724,210           |                        |
| 41 | <b>Total Liabilities and Fund Balance</b>                   |         | <b>553,082</b> | <b>75,724,210</b>    | <b>47,484,597</b>      |

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2020**

| 1  | A  | B      | C                   | D                                   | E                     | F                      | G   | H                        | I                    | J            | K                                   |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| 2  | Description<br>(Enter Whole Dollars)   | Acct # | (10)<br>Educational | (20)<br>Operations &<br>Maintenance | (30)<br>Debt Services | (40)<br>Transportation | (50)<br>Municipal<br>Retirement/ Social<br>Security | (60)<br>Capital Projects | (70)<br>Working Cash | (80)<br>Tort | (90)<br>Fire Prevention &<br>Safety |
| 3  | <b>RECEIPTS/REVENUES</b>   |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |
| 4  | LOCAL SOURCES  | 1000   | 8,839,565           | 1,547,785                           | 4,793,977             | 671,005                | 422,163   | 0                        | 326,880              | 1,279,820    | 301,801                             |
| 5  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                                     | 2000   | 0                   | 0                                   |                       | 0                      | 0   |                          |                      |              |                                     |
| 6  | STATE SOURCES  | 3000   | 2,680,951           | 50,000                              | 0                     | 229,283                | 0   | 0                        | 0                    | 0            | 0                                   |
| 7  | FEDERAL SOURCES  | 4000   | 837,469             | 0                                   | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                   |
| 8  | <b>Total Direct Receipts/Revenues</b>  |        | 12,357,985          | 1,597,785                           | 4,793,977             | 900,288                | 422,163   | 0                        | 326,880              | 1,279,820    | 301,801                             |
| 9  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>  | 3998   | 6,109,921           |                                     |                       |                        |   |                          |                      |              |                                     |
| 10 | <b>Total Receipts/Revenues</b>   |        | 18,467,906          | 1,597,785                           | 4,793,977             | 900,288                | 422,163   | 0                        | 326,880              | 1,279,820    | 301,801                             |
| 11 | <b>DISBURSEMENTS/EXPENDITURES</b>  |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |
| 12 | Instruction  | 1000   | 9,770,914           |                                     |                       |                        | 168,807   |                          |                      |              |                                     |
| 13 | Support Services   | 2000   | 3,157,926           | 1,734,455                           |                       | 813,901                | 390,667   | 0                        |                      | 1,285,069    | 2,943,818                           |
| 14 | Community Services   | 3000   | 0                   | 0                                   |                       | 0                      | 0   |                          |                      |              |                                     |
| 15 | Payments to Other Districts & Governmental Units   | 4000   | 614,898             | 0                                   | 0                     | 0                      | 0   | 0                        |                      | 0            | 0                                   |
| 16 | Debt Service   | 5000   | 0                   | 0                                   | 5,036,141             | 0                      | 0   |                          |                      | 0            | 0                                   |
| 17 | <b>Total Direct Disbursements/Expenditures</b>   |        | 13,543,738          | 1,734,455                           | 5,036,141             | 813,901                | 559,474   | 0                        |                      | 1,285,069    | 2,943,818                           |
| 18 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>   | 4180   | 6,109,921           | 0                                   | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                   |
| 19 | <b>Total Disbursements/Expenditures</b>  |        | 19,653,659          | 1,734,455                           | 5,036,141             | 813,901                | 559,474   | 0                        |                      | 1,285,069    | 2,943,818                           |
| 20 | <b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>    |        | (1,185,753)         | (136,670)                           | (242,164)             | 86,387                 | (137,311)   | 0                        | 326,880              | (5,249)      | (2,642,017)                         |
| 21 | <b>OTHER SOURCES/USES OF FUNDS</b>   |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |
| 22 | <b>OTHER SOURCES OF FUNDS (7000)</b>   |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |
| 23 | <b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>   |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |
| 24 | Abolishment of the Working Cash Fund <sup>12</sup>   | 7110   | 0                   |                                     |                       |                        |   |                          |                      |              |                                     |
| 25 | Abatement of the Working Cash Fund <sup>12</sup>   | 7110   | 1,197,000           | 255,000                             | 0                     | 0                      | 0   | 0                        |                      | 0            | 0                                   |
| 26 | Transfer of Working Cash Fund Interest   | 7120   | 0                   | 0                                   | 0                     | 0                      | 0   | 0                        |                      | 0            | 0                                   |
| 27 | Transfer Among Funds   | 7130   | 0                   | 0                                   |                       | 0                      |   |                          |                      |              |                                     |
| 28 | Transfer of Interest   | 7140   | 0                   | 0                                   | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                   |
| 29 | Transfer from Capital Project Fund to O&M Fund   | 7150   |                     | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>           | 7160   |                     | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup> | 7170   |                     |                                     | 0                     |                        |   |                          |                      |              |                                     |
| 32 | <b>SALE OF BONDS (7200)</b>  |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |
| 33 | Principal on Bonds Sold  | 7210   | 0                   | 0                                   | 0                     | 0                      |   | 0                        | 0                    | 0            | 9,315,000                           |
| 34 | Premium on Bonds Sold  | 7220   | 0                   | 0                                   | 0                     | 0                      |   | 0                        | 0                    | 0            | 599,480                             |
| 35 | Accrued Interest on Bonds Sold   | 7230   | 0                   | 0                                   | 590,298               | 0                      |   | 0                        | 0                    | 0            | 0                                   |
| 36 | Sale or Compensation for Fixed Assets <sup>6</sup>   | 7300   | 0                   | 0                                   | 0                     | 0                      | 0   | 0                        |                      | 0            | 0                                   |
| 37 | Transfer to Debt Service to Pay Principal on Capital Leases  | 7400   |                     |                                     | 124,093               |                        |   |                          |                      |              |                                     |
| 38 | Transfer to Debt Service to Pay Interest on Capital Leases   | 7500   |                     |                                     | 7,236                 |                        |   |                          |                      |              |                                     |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds   | 7600   |                     |                                     | 0                     |                        |   |                          |                      |              |                                     |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds   | 7700   |                     |                                     | 0                     |                        |   |                          |                      |              |                                     |
| 41 | Transfer to Capital Projects Fund  | 7800   |                     |                                     |                       |                        |   | 0                        |                      |              |                                     |
| 42 | ISBE Loan Proceeds   | 7900   | 0                   | 0                                   | 0                     | 0                      | 0   | 0                        |                      |              | 0                                   |
| 43 | Other Sources Not Classified Elsewhere   | 7990   | 305,500             | 0                                   | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                   |
| 44 | <b>Total Other Sources of Funds</b>  |        | 1,502,500           | 255,000                             | 721,627               | 0                      | 0   | 0                        | 0                    | 0            | 9,914,480                           |
| 45 | <b>OTHER USES OF FUNDS (8000)</b>  |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2020**

| 1  | A  | B      | C                   | D                                   | E                     | F                      | G   | H                        | I                    | J            | K                                   |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| 2  | Description<br>(Enter Whole Dollars)   | Acct # | (10)<br>Educational | (20)<br>Operations &<br>Maintenance | (30)<br>Debt Services | (40)<br>Transportation | (50)<br>Municipal<br>Retirement/ Social<br>Security | (60)<br>Capital Projects | (70)<br>Working Cash | (80)<br>Tort | (90)<br>Fire Prevention &<br>Safety |
| 46 | <b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>  |        |                     |                                     |                       |                        |   |                          |                      |              |                                     |
| 47 | Abolishment or Abatement of the Working Cash Fund <sup>12</sup>  | 8110   |                     |                                     |                       |                        |   |                          | 1,452,000            |              |                                     |
| 48 | Transfer of Working Cash Fund Interest <sup>12</sup>   | 8120   |                     |                                     |                       |                        |   |                          | 0                    |              |                                     |
| 49 | Transfer Among Funds   | 8130   | 0                   | 0                                   |                       | 0                      |   |                          |                      |              |                                     |
| 50 | Transfer of Interest   | 8140   | 0                   | 0                                   | 0                     | 0                      | 0   | 0                        |                      | 0            |                                     |
| 51 | Transfer from Capital Project Fund to O&M Fund   | 8150   |                     |                                     |                       |                        |   | 0                        |                      |              |                                     |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>                           | 8160   |                     |                                     |                       |                        |   |                          |                      |              | 0                                   |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>               | 8170   |                     |                                     |                       |                        |   |                          |                      |              | 0                                   |
| 54 | Taxes Pledged to Pay Principal on Capital Leases   | 8410   | 124,093             | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases   | 8420   | 0                   | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 56 | Other Revenues Pledged to Pay Principal on Capital Leases  | 8430   | 0                   | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 57 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases  | 8440   | 0                   | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 58 | Taxes Pledged to Pay Interest on Capital Leases  | 8510   | 7,236               | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases  | 8520   | 0                   | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 60 | Other Revenues Pledged to Pay Interest on Capital Leases   | 8530   | 0                   | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases   | 8540   | 0                   | 0                                   |                       |                        |   | 0                        |                      |              |                                     |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds  | 8610   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds  | 8620   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds   | 8630   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds   | 8640   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds   | 8710   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds   | 8720   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds  | 8730   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds  | 8740   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 70 | Taxes Transferred to Pay for Capital Projects  | 8810   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects  | 8820   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 72 | Other Revenues Pledged to Pay for Capital Projects   | 8830   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects   | 8840   | 0                   | 0                                   |                       |                        |   |                          |                      |              |                                     |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans   | 8910   | 0                   | 0                                   |                       | 0                      | 0   | 0                        |                      |              | 0                                   |
| 75 | Other Uses Not Classified Elsewhere  | 8990   | 0                   | 0                                   | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                   |
| 76 | <b>Total Other Uses of Funds</b>   |        | 131,329             | 0                                   | 0                     | 0                      | 0   | 0                        | 1,452,000            | 0            | 0                                   |
| 77 | <b>Total Other Sources/Uses of Funds</b>   |        | 1,371,171           | 255,000                             | 721,627               | 0                      | 0   | 0                        | (1,452,000)          | 0            | 9,914,480                           |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds |        | 185,418             | 118,330                             | 479,463               | 86,387                 | (137,311)   | 0                        | (1,125,120)          | (5,249)      | 7,272,463                           |
| 79 | <b>Fund Balances - July 1, 2019</b>  |        | 2,954,948           | 2,053,370                           | 180,543               | 744,779                | 320,645   | 0                        | 2,778,742            | 8,202        | 363,822                             |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)  |        | 0                   | 0                                   | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                   |
| 81 | <b>Fund Balances - June 30, 2020</b>   |        | 3,140,366           | 2,171,700                           | 660,006               | 831,166                | 183,334   | 0                        | 1,653,622            | 2,953        | 7,636,285                           |

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

| 1  | A  | B           | C                | D                        | E                | F              | G                                     | H                | I              | J                | K                        |
|----|--|-------------|------------------|--------------------------|------------------|----------------|---------------------------------------|------------------|----------------|------------------|--------------------------|
|    | Description (Enter Whole Dollars)                              | Acct #      | (10)             | (20)                     | (30)             | (40)           | (50)                                  | (60)             | (70)           | (80)             | (90)                     |
| 2  |  |             | Educational      | Operations & Maintenance | Debt Services    | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash   | Tort             | Fire Prevention & Safety |
| 3  | <b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>             |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 4  | <b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>       | <b>1100</b> |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 5  | Designated Purposes Levies (1110-1120) <sup>7</sup>            |             | 4,992,848        | 1,356,752                | 4,297,649        | 651,241        | 164,762                               | 0                | 271,351        | 1,268,996        | 271,351                  |
| 6  | Leasing Purposes Levy <sup>8</sup>                             | 1130        | 271,351          | 0                        |                  |                |                                       |                  |                |                  |                          |
| 7  | Special Education Purposes Levy                                | 1140        | 108,540          | 0                        |                  | 0              | 0                                     | 0                |                |                  |                          |
| 8  | FICA/Medicare Only Purposes Levies                             | 1150        |                  |                          |                  |                | 192,224                               |                  |                |                  |                          |
| 9  | Area Vocational Construction Purposes Levy                     | 1160        |                  | 0                        | 0                |                |                                       | 0                |                |                  |                          |
| 10 | Summer School Purposes Levy                                    | 1170        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 11 | Other Tax Levies (Describe & Itemize)                          | 1190        | 0                | 0                        | 0                | 0              | 0                                     | 0                | 0              | 0                | 0                        |
| 12 | <b>Total Ad Valorem Taxes Levied By District</b>               |             | <b>5,372,739</b> | <b>1,356,752</b>         | <b>4,297,649</b> | <b>651,241</b> | <b>356,986</b>                        | <b>0</b>         | <b>271,351</b> | <b>1,268,996</b> | <b>271,351</b>           |
| 13 | <b>PAYMENTS IN LIEU OF TAXES</b>                               | <b>1200</b> |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 14 | Mobile Home Privilege Tax                                      | 1210        | 1,556            | 393                      | 1,245            | 189            | 102                                   | 0                | 79             | 367              | 79                       |
| 15 | Payments from Local Housing Authorities                        | 1220        | 4,093            | 1,034                    | 3,274            | 496            | 270                                   | 0                | 207            | 967              | 207                      |
| 16 | Corporate Personal Property Replacement Taxes <sup>9</sup>     | 1230        | 1,357,343        | 0                        | 0                | 0              | 57,000                                | 0                | 0              | 0                | 0                        |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize)           | 1290        | 0                | 0                        | 0                | 0              | 0                                     | 0                | 0              | 0                | 0                        |
| 18 | <b>Total Payments in Lieu of Taxes</b>                         |             | <b>1,362,992</b> | <b>1,427</b>             | <b>4,519</b>     | <b>685</b>     | <b>57,372</b>                         | <b>0</b>         | <b>286</b>     | <b>1,334</b>     | <b>286</b>               |
| 19 | <b>TUITION</b>   | <b>1300</b> |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 20 | Regular - Tuition from Pupils or Parents (In State)            | 1311        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 21 | Regular - Tuition from Other Districts (In State)              | 1312        | 42,347           |                          |                  |                |                                       |                  |                |                  |                          |
| 22 | Regular - Tuition from Other Sources (In State)                | 1313        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 23 | Regular - Tuition from Other Sources (Out of State)            | 1314        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State)         | 1321        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 25 | Summer Sch - Tuition from Other Districts (In State)           | 1322        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 26 | Summer Sch - Tuition from Other Sources (In State)             | 1323        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 27 | Summer Sch - Tuition from Other Sources (Out of State)         | 1324        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 28 | CTE - Tuition from Pupils or Parents (In State)                | 1331        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 29 | CTE - Tuition from Other Districts (In State)                  | 1332        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 30 | CTE - Tuition from Other Sources (In State)                    | 1333        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 31 | CTE - Tuition from Other Sources (Out of State)                | 1334        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 32 | Special Ed - Tuition from Pupils or Parents (In State)         | 1341        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 33 | Special Ed - Tuition from Other Districts (In State)           | 1342        | 24,506           |                          |                  |                |                                       |                  |                |                  |                          |
| 34 | Special Ed - Tuition from Other Sources (In State)             | 1343        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 35 | Special Ed - Tuition from Other Sources (Out of State)         | 1344        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 36 | Adult - Tuition from Pupils or Parents (In State)              | 1351        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 37 | Adult - Tuition from Other Districts (In State)                | 1352        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 38 | Adult - Tuition from Other Sources (In State)                  | 1353        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 39 | Adult - Tuition from Other Sources (Out of State)              | 1354        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 40 | <b>Total Tuition</b>   |             | <b>66,853</b>    |                          |                  |                |                                       |                  |                |                  |                          |
| 41 | <b>TRANSPORTATION FEES</b>                                     | <b>1400</b> |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 42 | Regular -Transp Fees from Pupils or Parents (In State)         | 1411        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 43 | Regular - Transp Fees from Other Districts (In State)          | 1412        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 44 | Regular - Transp Fees from Other Sources (In State)            | 1413        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 46 | Regular Transp Fees from Other Sources (Out of State)          | 1416        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State)    | 1421        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State)      | 1422        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State)        | 1423        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State)    | 1424        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 51 | CTE - Transp Fees from Pupils or Parents (In State)            | 1431        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |
| 52 | CTE - Transp Fees from Other Districts (In State)              | 1432        |                  |                          |                  | 0              |                                       |                  |                |                  |                          |

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

| 1   | A   | B           | C              | D                        | E             | F              | G                                     | H                | I             | J            | K                        |
|-----|---|-------------|----------------|--------------------------|---------------|----------------|---------------------------------------|------------------|---------------|--------------|--------------------------|
|     |   |             | (10)           | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)          | (80)         | (90)                     |
| 2   | Description (Enter Whole Dollars)                           | Acct #      | Educational    | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash  | Tort         | Fire Prevention & Safety |
| 53  | CTE - Transp Fees from Other Sources (In State)             | 1433        |                |                          |               | 0              |                                       |                  |               |              |                          |
| 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  | <b>Total Transportation Fees</b>                            |             |                |                          |               | <b>0</b>       |                                       |                  |               |              |                          |
| 64  | <b>EARNINGS ON INVESTMENTS</b>                              | <b>1500</b> |                |                          |               |                |                                       |                  |               |              |                          |
| 65  | Interest on Investments                                     | 1510        | 79,591         | 45,916                   | 36,882        | 18,930         | 7,774                                 | 0                | 55,034        | 9,460        | 30,144                   |
| 66  | Gain or Loss on Sale of Investments                         | 1520        | 319            | 182                      | 107           | 74             | 31                                    | 0                | 209           | 30           | 20                       |
| 67  | <b>Total Earnings on Investments</b>                        |             | <b>79,910</b>  | <b>46,098</b>            | <b>36,989</b> | <b>19,004</b>  | <b>7,805</b>                          | <b>0</b>         | <b>55,243</b> | <b>9,490</b> | <b>30,164</b>            |
| 68  | <b>FOOD SERVICE</b>   | <b>1600</b> |                |                          |               |                |                                       |                  |               |              |                          |
| 69  | Sales to Pupils - Lunch                                     | 1611        | 376,351        |                          |               |                |                                       |                  |               |              |                          |
| 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        | 1,472          |                          |               |                |                                       |                  |               |              |                          |
| 75  | <b>Total Food Service</b>                                   |             | <b>377,823</b> |                          |               |                |                                       |                  |               |              |                          |
| 76  | <b>DISTRICT/SCHOOL ACTIVITY INCOME</b>                      | <b>1700</b> |                |                          |               |                |                                       |                  |               |              |                          |
| 77  | Admissions - Athletic                                       | 1711        | 53,104         | 0                        |               |                |                                       |                  |               |              |                          |
| 78  | Admissions - Other (Describe & Itemize)                     | 1719        | 0              | 0                        |               |                |                                       |                  |               |              |                          |
| 79  | Fees  | 1720        | 29,617         | 0                        |               |                |                                       |                  |               |              |                          |
| 80  | Book Store Sales  | 1730        | 0              | 0                        |               |                |                                       |                  |               |              |                          |
| 81  | Other District/School Activity Revenue (Describe & Itemize) | 1790        | 1,900          | 0                        |               |                |                                       |                  |               |              |                          |
| 82  | <b>Total District/School Activity Income</b>                |             | <b>84,621</b>  | <b>0</b>                 |               |                |                                       |                  |               |              |                          |
| 83  | <b>TEXTBOOK INCOME</b>                                      | <b>1800</b> |                |                          |               |                |                                       |                  |               |              |                          |
| 84  | Rentals - Regular Textbooks                                 | 1811        | 119,245        |                          |               |                |                                       |                  |               |              |                          |
| 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        | 534            |                          |               |                |                                       |                  |               |              |                          |
| 92  | Other (Describe & Itemize)                                  | 1890        | 0              |                          |               |                |                                       |                  |               |              |                          |
| 93  | <b>Total Textbook Income</b>                                |             | <b>119,779</b> |                          |               |                |                                       |                  |               |              |                          |
| 94  | <b>OTHER REVENUE FROM LOCAL SOURCES</b>                     | <b>1900</b> |                |                          |               |                |                                       |                  |               |              |                          |
| 95  | Rentals   | 1910        | 0              | 9,287                    |               |                |                                       |                  |               |              |                          |
| 96  | Contributions and Donations from Private Sources            | 1920        | 166            | 15,227                   | 0             | 0              | 0                                     | 0                | 0             | 0            | 0                        |
| 97  | Impact Fees from Municipal or County Governments            | 1930        | 0              | 0                        | 0             | 0              | 0                                     | 0                | 0             | 0            | 0                        |
| 98  | Services Provided Other Districts                           | 1940        | 950,815        | 107,162                  |               | 0              |                                       |                  |               |              |                          |
| 99  | Refund of Prior Years' Expenditures                         | 1950        | 33,657         | 11,812                   | 0             | 0              | 0                                     | 0                |               | 0            | 0                        |
| 100 | Payments of Surplus Moneys from TIF Districts               | 1960        | 295,154        | 0                        | 454,820       | 0              | 0                                     | 0                | 0             | 0            | 0                        |
| 101 | Drivers' Education Fees                                     | 1970        | 23,575         |                          |               |                |                                       |                  |               |              |                          |
| 102 | Proceeds from Vendors' Contracts                            | 1980        | 0              | 0                        | 0             | 0              | 0                                     | 0                | 0             | 0            | 0                        |
| 103 | School Facility Occupation Tax Proceeds                     | 1983        |                |                          | 0             |                |                                       | 0                |               |              |                          |

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

| 1   | A  | B           | C                | D                        | E                | F              | G                                     | H                | I              | J                | K                        |
|-----|--|-------------|------------------|--------------------------|------------------|----------------|---------------------------------------|------------------|----------------|------------------|--------------------------|
| 2   | Description (Enter Whole Dollars)  | Acct #      | Educational      | Operations & Maintenance | Debt Services    | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash   | Tort             | Fire Prevention & Safety |
|     |  |             | (10)             | (20)                     | (30)             | (40)           | (50)                                  | (60)             | (70)           | (80)             | (90)                     |
| 104 | Payment from Other Districts   | 1991        | 0                | 0                        | 0                | 0              | 0                                     | 0                |                |                  |                          |
| 105 | Sale of Vocational Projects  | 1992        | 0                |                          |                  |                |                                       |                  |                |                  |                          |
| 106 | Other Local Fees (Describe & Itemize)  | 1993        | 55,080           | 0                        | 0                | 0              | 0                                     | 0                |                | 0                | 0                        |
| 107 | Other Local Revenues (Describe & Itemize)  | 1999        | 16,401           | 20                       | 0                | 75             | 0                                     | 0                | 0              | 0                | 0                        |
| 108 | <b>Total Other Revenue from Local Sources</b>                                      |             | <b>1,374,848</b> | <b>143,508</b>           | <b>454,820</b>   | <b>75</b>      | <b>0</b>                              | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>                 |
| 109 | <b>Total Receipts/Revenues from Local Sources</b>                                  | <b>1000</b> | <b>8,839,565</b> | <b>1,547,785</b>         | <b>4,793,977</b> | <b>671,005</b> | <b>422,163</b>                        | <b>0</b>         | <b>326,880</b> | <b>1,279,820</b> | <b>301,801</b>           |
| 110 | <b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b> |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 111 | Flow-through Revenue from State Sources  | 2100        | 0                | 0                        |                  | 0              | 0                                     |                  |                |                  |                          |
| 112 | Flow-through Revenue from Federal Sources  | 2200        | 0                | 0                        |                  | 0              | 0                                     |                  |                |                  |                          |
| 113 | Other Flow-Through (Describe & Itemize)  | 2300        | 0                | 0                        |                  | 0              | 0                                     |                  |                |                  |                          |
| 114 | <b>Total Flow-Through Receipts/Revenues from One District to Another District</b>  | <b>2000</b> | <b>0</b>         | <b>0</b>                 |                  | <b>0</b>       | <b>0</b>                              |                  |                |                  |                          |
| 115 | <b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>                                 |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 116 | <b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>                                      |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 117 | Evidence Based Funding Formula (Section 18-8.15)                                   | 3001        | 2,251,027        | 0                        | 0                | 0              | 0                                     | 0                |                | 0                | 0                        |
| 118 | General State Aid - Hold Harmless/Supplemental                                     | 3002        |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 119 | Reorganization Incentives (Accounts 3005-3021)                                     | 3005        | 0                | 0                        | 0                | 0              | 0                                     | 0                |                | 0                | 0                        |
| 120 | General State Aid - Fast Growth District Grant                                     | 3030        | 0                | 0                        | 0                | 0              | 0                                     | 0                |                | 0                | 0                        |
| 121 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)           | 3099        | 0                | 0                        | 0                | 0              | 0                                     | 0                |                | 0                | 0                        |
| 122 | <b>Total Unrestricted Grants-In-Aid</b>  |             | <b>2,251,027</b> | <b>0</b>                 | <b>0</b>         | <b>0</b>       | <b>0</b>                              | <b>0</b>         |                | <b>0</b>         | <b>0</b>                 |
| 123 | <b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>                                      |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 124 | <b>SPECIAL EDUCATION</b>   |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 125 | Special Education - Private Facility Tuition                                       | 3100        | 242,972          |                          |                  | 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        | 23,472           |                          |                  | 0              |                                       |                  |                |                  |                          |
| 129 | Special Education - Orphanage - Summer Individual                                  | 3130        | 21,290           |                          |                  | 0              |                                       |                  |                |                  |                          |
| 130 | Special Education - Summer School  | 3145        | 0                |                          |                  | 0              |                                       |                  |                |                  |                          |
| 131 | Special Education - Other (Describe & Itemize)                                     | 3199        | 0                | 0                        |                  | 0              |                                       |                  |                |                  |                          |
| 132 | <b>Total Special Education</b>   |             | <b>287,734</b>   | <b>0</b>                 |                  | <b>0</b>       |                                       |                  |                |                  |                          |
| 133 | <b>CAREER AND TECHNICAL EDUCATION (CTE)</b>  |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 134 | CTE - Technical Education - Tech Prep  | 3200        | 0                | 0                        |                  |                | 0                                     |                  |                |                  |                          |
| 135 | CTE - Secondary Program Improvement (CTEI)   | 3220        | 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 | <b>Total Career and Technical Education</b>  |             | <b>0</b>         | <b>0</b>                 |                  |                | <b>0</b>                              |                  |                |                  |                          |
| 142 | <b>BILINGUAL EDUCATION</b>   |             |                  |                          |                  |                |                                       |                  |                |                  |                          |
| 143 | Bilingual Ed - Downstate - TPI and TBE   | 3305        | 0                |                          |                  |                | 0                                     |                  |                |                  |                          |
| 144 | Bilingual Education Downstate - Transitional Bilingual Education                   | 3310        | 0                |                          |                  |                | 0                                     |                  |                |                  |                          |
| 145 | <b>Total Bilingual Ed</b>  |             | <b>0</b>         |                          |                  |                | <b>0</b>                              |                  |                |                  |                          |

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

| 1   | A   | B           | C                | D                        | E             | F              | G                                     | H                | I            | J        | K                        |
|-----|---|-------------|------------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2   | Description (Enter Whole Dollars)   | Acct #      | (10)             | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)     | (90)                     |
|     |   |             | Educational      | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort     | Fire Prevention & Safety |
| 146 | State Free Lunch & Breakfast  | 3360        | 2,265            |                          |               |                |                                       |                  |              |          |                          |
| 147 | School Breakfast Initiative   | 3365        | 0                | 0                        |               |                | 0                                     |                  |              |          |                          |
| 148 | Driver Education  | 3370        | 37,425           | 0                        |               |                |                                       |                  |              |          |                          |
| 149 | Adult Ed (from ICCB)  | 3410        | 0                | 0                        | 0             | 0              | 0                                     | 0                |              | 0        | 0                        |
| 150 | Adult Ed - Other (Describe & Itemize)   | 3499        | 0                | 0                        | 0             | 0              | 0                                     | 0                |              | 0        | 0                        |
| 151 | <b>TRANSPORTATION</b>   |             |                  |                          |               |                |                                       |                  |              |          |                          |
| 152 | Transportation - Regular and Vocational   | 3500        | 0                | 0                        |               | 36,987         | 0                                     |                  |              |          |                          |
| 153 | Transportation - Special Education  | 3510        | 0                | 0                        |               | 192,296        | 0                                     |                  |              |          |                          |
| 154 | Transportation - Other (Describe & Itemize)   | 3599        | 0                | 0                        |               | 0              | 0                                     |                  |              |          |                          |
| 155 | <b>Total Transportation</b>   |             | <b>0</b>         | <b>0</b>                 |               | <b>229,283</b> | <b>0</b>                              |                  |              |          |                          |
| 156 | Learning Improvement - Change Grants  | 3610        | 0                |                          |               |                |                                       |                  |              |          |                          |
| 157 | Scientific Literacy   | 3660        | 0                | 0                        |               | 0              | 0                                     |                  |              |          |                          |
| 158 | Truant Alternative/Optional Education   | 3695        | 95,110           |                          |               | 0              | 0                                     |                  |              |          |                          |
| 159 | Early Childhood - Block Grant   | 3705        | 0                | 0                        |               | 0              | 0                                     |                  |              |          |                          |
| 160 | Chicago General Education Block Grant   | 3766        |                  |                          |               |                |                                       |                  |              |          |                          |
| 161 | Chicago Educational Services Block Grant  | 3767        |                  |                          |               |                |                                       |                  |              |          |                          |
| 162 | School Safety & Educational Improvement Block Grant   | 3775        | 0                | 0                        | 0             | 0              | 0                                     | 0                |              |          | 0                        |
| 163 | Technology - Technology for Success   | 3780        | 0                | 0                        | 0             | 0              | 0                                     | 0                |              |          | 0                        |
| 164 | State Charter Schools   | 3815        | 0                |                          |               | 0              |                                       |                  |              |          |                          |
| 165 | Extended Learning Opportunities - Summer Bridges  | 3825        | 0                |                          |               | 0              |                                       |                  |              |          |                          |
| 166 | Infrastructure Improvements - Planning/Construction   | 3920        |                  | 0                        |               |                |                                       | 0                |              |          |                          |
| 167 | School Infrastructure - Maintenance Projects  | 3925        |                  | 50,000                   |               |                |                                       | 0                |              |          | 0                        |
| 168 | Other Restricted Revenue from State Sources (Describe & Itemize)                            | 3999        | 7,390            | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0        | 0                        |
| 169 | <b>Total Restricted Grants-In-Aid</b>   |             | <b>429,924</b>   | <b>50,000</b>            | <b>0</b>      | <b>229,283</b> | <b>0</b>                              | <b>0</b>         | <b>0</b>     | <b>0</b> | <b>0</b>                 |
| 170 | <b>Total Receipts from State Sources</b>  | <b>3000</b> | <b>2,680,951</b> | <b>50,000</b>            | <b>0</b>      | <b>229,283</b> | <b>0</b>                              | <b>0</b>         | <b>0</b>     | <b>0</b> | <b>0</b>                 |
| 171 | <b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>  |             |                  |                          |               |                |                                       |                  |              |          |                          |
| 172 | <b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>           |             |                  |                          |               |                |                                       |                  |              |          |                          |
| 173 | Federal Impact Aid  | 4001        | 0                | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0        | 0                        |
| 174 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)   | 4009        | 0                | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0        | 0                        |
| 175 | <b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>             |             | <b>0</b>         | <b>0</b>                 | <b>0</b>      | <b>0</b>       | <b>0</b>                              | <b>0</b>         | <b>0</b>     | <b>0</b> | <b>0</b>                 |
| 176 | <b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>             |             |                  |                          |               |                |                                       |                  |              |          |                          |
| 177 | Head Start  | 4045        | 0                |                          |               |                |                                       |                  |              |          |                          |
| 178 | Construction (Impact Aid)   | 4050        | 0                | 0                        |               |                |                                       | 0                |              |          |                          |
| 179 | MAGNET  | 4060        | 0                | 0                        |               | 0              | 0                                     | 0                |              |          |                          |
| 180 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090        | 0                | 0                        |               | 0              | 0                                     | 0                |              |          | 0                        |
| 181 | <b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>                   |             | <b>0</b>         | <b>0</b>                 |               | <b>0</b>       | <b>0</b>                              | <b>0</b>         |              |          | <b>0</b>                 |
| 182 | <b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>       |             |                  |                          |               |                |                                       |                  |              |          |                          |
| 183 | <b>TITLE V</b>  |             |                  |                          |               |                |                                       |                  |              |          |                          |
| 184 | Title V - Innovation and Flexibility Formula  | 4100        | 0                | 0                        |               | 0              | 0                                     |                  |              |          |                          |
| 185 | Title V - District Projects   | 4105        | 0                | 0                        |               | 0              | 0                                     |                  |              |          |                          |

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

| 1   | A  | B      | C              | D                        | E             | F              | G                                     | H                | I            | J    | K                        |
|-----|--|--------|----------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2   | Description (Enter Whole Dollars)                        | Acct # | Educational    | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
|     |  |        | (10)           | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     |
| 186 | Title V - Rural Education Initiative (REI)               | 4107   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 187 | Title V - Other (Describe & Itemize)                     | 4199   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 188 | <b>Total Title V</b>                                     |        | <b>0</b>       | <b>0</b>                 |               | <b>0</b>       | <b>0</b>                              |                  |              |      |                          |
| 189 | <b>FOOD SERVICE</b>                                      |        |                |                          |               |                |                                       |                  |              |      |                          |
| 190 | Breakfast Start-Up Expansion                             | 4200   | 0              |                          |               |                | 0                                     |                  |              |      |                          |
| 191 | National School Lunch Program                            | 4210   | 128,788        |                          |               |                | 0                                     |                  |              |      |                          |
| 192 | Special Milk Program                                     | 4215   | 0              |                          |               |                | 0                                     |                  |              |      |                          |
| 193 | School Breakfast Program                                 | 4220   | 23,157         |                          |               |                | 0                                     |                  |              |      |                          |
| 194 | Summer Food Service Program                              | 4225   | 66,227         |                          |               |                | 0                                     |                  |              |      |                          |
| 195 | Child Adult Care Food Program                            | 4226   | 0              |                          |               |                | 0                                     |                  |              |      |                          |
| 196 | Fresh Fruits & Vegetables                                | 4240   | 0              |                          |               |                |                                       |                  |              |      |                          |
| 197 | Food Service - Other (Describe & Itemize)                | 4299   | 0              |                          |               |                | 0                                     |                  |              |      |                          |
| 198 | <b>Total Food Service</b>                                |        | <b>218,172</b> |                          |               |                | <b>0</b>                              |                  |              |      |                          |
| 199 | <b>TITLE I</b>   |        |                |                          |               |                |                                       |                  |              |      |                          |
| 200 | Title I - Low Income                                     | 4300   | 192,795        | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 201 | Title I - Low Income - Neglected, Private                | 4305   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 202 | Title I - Migrant Education                              | 4340   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 203 | Title I - Other (Describe & Itemize)                     | 4399   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 204 | <b>Total Title I</b>                                     |        | <b>192,795</b> | <b>0</b>                 |               | <b>0</b>       | <b>0</b>                              |                  |              |      |                          |
| 205 | <b>TITLE IV</b>  |        |                |                          |               |                |                                       |                  |              |      |                          |
| 206 | Title IV - Safe & Drug Free Schools - Formula            | 4400   | 17,424         | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 207 | Title IV - 21st Century Comm Learning Centers            | 4421   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 208 | Title IV - Other (Describe & Itemize)                    | 4499   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 209 | <b>Total Title IV</b>                                    |        | <b>17,424</b>  | <b>0</b>                 |               | <b>0</b>       | <b>0</b>                              |                  |              |      |                          |
| 210 | <b>FEDERAL - SPECIAL EDUCATION</b>                       |        |                |                          |               |                |                                       |                  |              |      |                          |
| 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   | 289,807        | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 214 | Fed - Spec Education - IDEA - Room & Board               | 4625   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 215 | Fed - Spec Education - IDEA - Discretionary              | 4630   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 216 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699   | 0              | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 217 | <b>Total Federal - Special Education</b>                 |        | <b>289,807</b> | <b>0</b>                 |               | <b>0</b>       | <b>0</b>                              |                  |              |      |                          |
| 218 | <b>CTE - PERKINS</b>                                     |        |                |                          |               |                |                                       |                  |              |      |                          |
| 219 | CTE - Perkins - Title III E - Tech Prep                  | 4770   | 0              | 0                        |               |                | 0                                     |                  |              |      |                          |
| 220 | CTE - Other (Describe & Itemize)                         | 4799   | 0              | 0                        |               |                | 0                                     |                  |              |      |                          |
| 221 | <b>Total CTE - Perkins</b>                               |        | <b>0</b>       | <b>0</b>                 |               |                | <b>0</b>                              |                  |              |      |                          |
| 222 | Federal - Adult Education                                | 4810   | 0              | 0                        |               |                | 0                                     |                  |              |      |                          |
| 223 | ARRA - General State Aid - Education Stabilization       | 4850   | 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                |              |      |                          |
| 226 | ARRA - Title I - Delinquent, Private                     | 4853   | 0              | 0                        |               | 0              | 0                                     | 0                |              |      |                          |
| 227 | ARRA - Title I - School Improvement (Part A)             | 4854   | 0              | 0                        |               | 0              | 0                                     | 0                |              |      |                          |
| 228 | ARRA - Title I - School Improvement (Section 1003g)      | 4855   | 0              | 0                        |               | 0              | 0                                     | 0                |              |      |                          |
| 229 | ARRA - IDEA - Part B - Preschool                         | 4856   | 0              | 0                        |               | 0              | 0                                     | 0                |              |      |                          |
| 230 | ARRA - IDEA - Part B - Flow-Through                      | 4857   | 0              | 0                        |               | 0              | 0                                     | 0                |              |      |                          |
| 231 | ARRA - Title IID - Technology-Formula                    | 4860   | 0              | 0                        |               | 0              | 0                                     | 0                |              |      |                          |
| 232 | ARRA - Title IID - Technology-Competitive                | 4861   | 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                |              |      |                          |
| 236 | Impact Aid Competitive Grants                            | 4865   | 0              | 0                        |               | 0              | 0                                     | 0                |              |      |                          |

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

| 1   | A   | B      | C           | D                        | E             | F              | G                                     | H                | I            | J         | K                        |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
| 2   | Description (Enter Whole Dollars)   | Acct # | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)      | (90)                     |
|     |   |        | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort      | Fire Prevention & Safety |
| 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                |              |           |                          |
| 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                |              |           |                          |
| 242 | Other ARRA Funds - II   | 4871   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 243 | Other ARRA Funds - III  | 4872   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 244 | Other ARRA Funds - IV   | 4873   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 245 | Other ARRA Funds - V  | 4874   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 246 | ARRA - Early Childhood  | 4875   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 247 | Other ARRA Funds VII  | 4876   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 248 | Other ARRA Funds VIII   | 4877   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 249 | Other ARRA Funds IX   | 4878   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 250 | Other ARRA Funds X  | 4879   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 251 | Other ARRA Funds Ed Job Fund Program  | 4880   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           |                          |
| 252 | <b>Total Stimulus Programs</b>  |        | 0           | 0                        | 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   | 0           |                          |               | 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   | 51,093      | 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   | 45,084      | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 264 | Medicaid Matching Funds - Fee-for-Service Program                                   | 4992   | 23,094      | 0                        |               | 0              | 0                                     |                  |              |           |                          |
| 265 | Other Restricted Revenue from Federal Sources (Describe & Itemize)                  | 4998   | 0           | 0                        |               | 0              | 0                                     | 0                |              |           | 0                        |
| 266 | <b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b> |        | 837,469     | 0                        | 0             | 0              | 0                                     | 0                |              | 0         | 0                        |
| 267 | <b>Total Receipts/Revenues from Federal Sources</b>                                 | 4000   | 837,469     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0         | 0                        |
| 268 | <b>Total Direct Receipts/Revenues</b>   |        | 12,357,985  | 1,597,785                | 4,793,977     | 900,288        | 422,163                               | 0                | 326,880      | 1,279,820 | 301,801                  |

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

| 1  | A   | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K                | L                 |
|----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|-------------------|
| 2  | Description (Enter Whole Dollars)                         | Func#       | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total   | Budget            |
| 3  | <b>10 - EDUCATIONAL FUND (ED)</b>                         |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                   |
| 4  | <b>INSTRUCTION (ED)</b>                                   | <b>1000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                   |
| 5  | Regular Programs  | 1100        | 3,253,402         | 2,020,003                  | 52,310                      | 111,394                       | 305,909                 | 4,981                  | 0                                  | 0                             | 5,747,999        | 5,440,166         |
| 6  | Tuition Payment to Charter Schools                        | 1115        |                   |                            | 0                           |                               |                         |                        |                                    |                               | 0                | 0                 |
| 7  | Pre-K Programs  | 1125        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 530,000           |
| 8  | Special Education Programs (Functions 1200-1220)          | 1200        | 1,275,878         | 126,664                    | 95,520                      | 9,823                         | 8,113                   | 0                      | 0                                  | 0                             | 1,515,998        | 1,528,659         |
| 9  | Special Education Programs Pre-K                          | 1225        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 5,596             |
| 10 | Remedial and Supplemental Programs K-12                   | 1250        | 136,919           | 31,939                     | 0                           | 3,905                         | 0                       | 0                      | 0                                  | 0                             | 172,763          | 259,649           |
| 11 | Remedial and Supplemental Programs Pre-K                  | 1275        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                 |
| 12 | Adult/Continuing Education Programs                       | 1300        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                 |
| 13 | CTE Programs  | 1400        | 963,648           | 111,003                    | 2,293                       | 22,090                        | 0                       | 3,000                  | 0                                  | 0                             | 1,102,034        | 1,084,984         |
| 14 | Interscholastic Programs                                  | 1500        | 451,212           | 32,763                     | 44,264                      | 40,094                        | 8,012                   | 27,362                 | 0                                  | 0                             | 603,707          | 624,442           |
| 15 | Summer School Programs                                    | 1600        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                 |
| 16 | Gifted Programs   | 1650        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                 |
| 17 | Driver's Education Programs                               | 1700        | 140,860           | 18,173                     | 8,524                       | 1,801                         | 0                       | 16,746                 | 0                                  | 0                             | 186,104          | 194,647           |
| 18 | Bilingual Programs  | 1800        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                 |
| 19 | Truant Alternative & Optional Programs                    | 1900        | 46,149            | 6,025                      | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 52,174           | 50,937            |
| 20 | Pre-K Programs - Private Tuition                          | 1910        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 21 | Regular K-12 Programs - Private Tuition                   | 1911        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 22 | Special Education Programs K-12 - Private Tuition         | 1912        |                   |                            |                             |                               |                         | 390,135                |                                    |                               | 390,135          | 500,000           |
| 23 | Special Education Programs Pre-K - Tuition                | 1913        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition     | 1914        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition    | 1915        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 26 | Adult/Continuing Education Programs - Private Tuition     | 1916        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 27 | CTE Programs - Private Tuition                            | 1917        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 28 | Interscholastic Programs - Private Tuition                | 1918        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 29 | Summer School Programs - Private Tuition                  | 1919        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 30 | Gifted Programs - Private Tuition                         | 1920        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 31 | Bilingual Programs - Private Tuition                      | 1921        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 32 | Truants Alternative/Optional Ed Progrms - Private Tuition | 1922        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                 |
| 33 | <b>Total Instruction <sup>10</sup></b>                    | <b>1000</b> | <b>6,268,068</b>  | <b>2,346,570</b>           | <b>202,911</b>              | <b>189,107</b>                | <b>322,034</b>          | <b>442,224</b>         | <b>0</b>                           | <b>0</b>                      | <b>9,770,914</b> | <b>10,219,080</b> |
| 34 | <b>SUPPORT SERVICES (ED)</b>                              | <b>2000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                   |
| 35 | <b>SUPPORT SERVICES - PUPILS</b>                          |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                   |
| 36 | Attendance & Social Work Services                         | 2110        | 141,838           | 19,963                     | 0                           | 214                           | 0                       | 0                      | 0                                  | 0                             | 162,015          | 184,718           |
| 37 | Guidance Services   | 2120        | 321,901           | 35,544                     | 4,696                       | 2,903                         | 0                       | 859                    | 0                                  | 0                             | 365,903          | 380,288           |
| 38 | Health Services   | 2130        | 45,051            | 785                        | 0                           | 1,502                         | 0                       | 0                      | 0                                  | 0                             | 47,338           | 47,500            |
| 39 | Psychological Services                                    | 2140        | 80,435            | 9,410                      | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 89,845           | 90,214            |
| 40 | Speech Pathology & Audiology Services                     | 2150        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                 |
| 41 | Other Support Services - Pupils (Describe & Itemize)      | 2190        | 34,658            | 217                        | 0                           | 4,468                         | 0                       | 0                      | 0                                  | 0                             | 39,343           | 36,355            |
| 42 | <b>Total Support Services - Pupils</b>                    | <b>2100</b> | <b>623,883</b>    | <b>65,919</b>              | <b>4,696</b>                | <b>9,087</b>                  | <b>0</b>                | <b>859</b>             | <b>0</b>                           | <b>0</b>                      | <b>704,444</b>   | <b>739,075</b>    |
| 43 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>             |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                   |
| 44 | Improvement of Instruction Services                       | 2210        | 2,573             | 302                        | 31,872                      | 50                            | 0                       | 300                    | 0                                  | 0                             | 35,097           | 145,711           |
| 45 | Educational Media Services                                | 2220        | 82,079            | 6,791                      | 0                           | 16,602                        | 0                       | 0                      | 0                                  | 0                             | 105,472          | 113,470           |
| 46 | Assessment & Testing                                      | 2230        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 2,600             |
| 47 | <b>Total Support Services - Instructional Staff</b>       | <b>2200</b> | <b>84,652</b>     | <b>7,093</b>               | <b>31,872</b>               | <b>16,652</b>                 | <b>0</b>                | <b>300</b>             | <b>0</b>                           | <b>0</b>                      | <b>140,569</b>   | <b>261,781</b>    |
| 48 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>          |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                   |
| 49 | Board of Education Services                               | 2310        | 86,658            | 0                          | 149,840                     | 1,681                         | 0                       | 31,474                 | 0                                  | 0                             | 269,653          | 296,011           |
| 50 | Executive Administration Services                         | 2320        | 152,311           | 23,265                     | 5,148                       | 953                           | 0                       | 4,485                  | 0                                  | 0                             | 186,162          | 186,857           |
| 51 | Special Area Administration Services                      | 2330        | 60,000            | 9,231                      | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 69,231           | 69,231            |
| 52 | Tort Immunity Services                                    | 2360 - 2370 | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                 |
| 53 | <b>Total Support Services - General Administration</b>    | <b>2300</b> | <b>298,969</b>    | <b>32,496</b>              | <b>154,988</b>              | <b>2,634</b>                  | <b>0</b>                | <b>35,959</b>          | <b>0</b>                           | <b>0</b>                      | <b>525,046</b>   | <b>552,099</b>    |

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

| 1   | A   | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K                | L                |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|------------------|
| 2   | Description (Enter Whole Dollars)                               | Func #      | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total   | Budget           |
| 54  | <b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>                 |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 55  | Office of the Principal Services                                | 2410        | 259,831           | 20,720                     | 3,289                       | 13,124                        | 0                       | 2,022                  | 0                                  | 0                             | 298,986          | 297,802          |
| 56  | Other Support Services - School Admin (Describe & Itemize)      | 2490        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 57  | <b>Total Support Services - School Administration</b>           | <b>2400</b> | <b>259,831</b>    | <b>20,720</b>              | <b>3,289</b>                | <b>13,124</b>                 | <b>0</b>                | <b>2,022</b>           | <b>0</b>                           | <b>0</b>                      | <b>298,986</b>   | <b>297,802</b>   |
| 58  | <b>SUPPORT SERVICES - BUSINESS</b>                              |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 59  | Direction of Business Support Services                          | 2510        | 23,634            | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 23,634           | 21,992           |
| 60  | Fiscal Services   | 2520        | 119,068           | 0                          | 9,249                       | 0                             | 0                       | 505                    | 0                                  | 0                             | 128,822          | 115,204          |
| 61  | Operation & Maintenance of Plant Services                       | 2540        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 62  | Pupil Transportation Services                                   | 2550        | 0                 | 0                          | 0                           | 0                             | 119,165                 | 0                      | 0                                  | 0                             | 119,165          | 0                |
| 63  | Food Services   | 2560        | 159,066           | 0                          | 1,340                       | 304,490                       | 8,820                   | 0                      | 0                                  | 0                             | 473,716          | 499,389          |
| 64  | Internal Services   | 2570        | 45,104            | 0                          | 3,150                       | 10,334                        | 0                       | 0                      | 0                                  | 0                             | 58,588           | 59,404           |
| 65  | <b>Total Support Services - Business</b>                        | <b>2500</b> | <b>346,872</b>    | <b>0</b>                   | <b>13,739</b>               | <b>314,824</b>                | <b>127,985</b>          | <b>505</b>             | <b>0</b>                           | <b>0</b>                      | <b>803,925</b>   | <b>695,989</b>   |
| 66  | <b>SUPPORT SERVICES - CENTRAL</b>                               |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 67  | Direction of Central Support Services                           | 2610        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 68  | Planning, Research, Development, & Evaluation Services          | 2620        | 160,853           | 6,634                      | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 167,487          | 167,263          |
| 69  | Information Services  | 2630        | 60,997            | 0                          | 32,842                      | 6,841                         | 0                       | 335                    | 0                                  | 0                             | 101,015          | 99,351           |
| 70  | Staff Services  | 2640        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 71  | Data Processing Services  | 2660        | 38,272            | 0                          | 870                         | 3,599                         | 0                       | 0                      | 0                                  | 0                             | 42,741           | 44,422           |
| 72  | <b>Total Support Services - Central</b>                         | <b>2600</b> | <b>260,122</b>    | <b>6,634</b>               | <b>33,712</b>               | <b>10,440</b>                 | <b>0</b>                | <b>335</b>             | <b>0</b>                           | <b>0</b>                      | <b>311,243</b>   | <b>311,036</b>   |
| 73  | Other Support Services (Describe & Itemize)                     | 2900        | 185,008           | 0                          | 126,292                     | 1,224                         | 60,164                  | 1,025                  | 0                                  | 0                             | 373,713          | 462,882          |
| 74  | <b>Total Support Services</b>                                   | <b>2000</b> | <b>2,059,337</b>  | <b>132,862</b>             | <b>368,588</b>              | <b>367,985</b>                | <b>188,149</b>          | <b>41,005</b>          | <b>0</b>                           | <b>0</b>                      | <b>3,157,926</b> | <b>3,320,664</b> |
| 75  | <b>COMMUNITY SERVICES (ED)</b>                                  | <b>3000</b> | <b>0</b>          | <b>0</b>                   | <b>0</b>                    | <b>0</b>                      | <b>0</b>                | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>0</b>         | <b>150</b>       |
| 76  | <b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>        | <b>4000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 77  | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>                  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 78  | Payments for Regular Programs                                   | 4110        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 79  | Payments for Special Education Programs                         | 4120        |                   |                            | 136,421                     |                               |                         | 0                      |                                    |                               | 136,421          | 183,186          |
| 80  | Payments for Adult/Continuing Education Programs                | 4130        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 81  | Payments for CTE Programs                                       | 4140        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 2,400            |
| 82  | Payments for Community College Programs                         | 4170        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 83  | Other Payments to In-State Govt. Units (Describe & Itemize)     | 4190        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 84  | <b>Total Payments to Other Govt Units (In-State)</b>            | <b>4100</b> |                   |                            | <b>136,421</b>              |                               |                         | <b>0</b>               |                                    |                               | <b>136,421</b>   | <b>185,586</b>   |
| 85  | Payments for Regular Programs - Tuition                         | 4210        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 35,000           |
| 86  | Payments for Special Education Programs - Tuition               | 4220        |                   |                            |                             |                               |                         | 65,530                 |                                    |                               | 65,530           | 145,000          |
| 87  | Payments for Adult/Continuing Education Programs - Tuition      | 4230        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 88  | Payments for CTE Programs - Tuition                             | 4240        |                   |                            |                             |                               |                         | 411,583                |                                    |                               | 411,583          | 330,000          |
| 89  | Payments for Community College Programs - Tuition               | 4270        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 90  | Payments for Other Programs - Tuition                           | 4280        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 91  | Other Payments to In-State Govt Units                           | 4290        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 92  | <b>Total Payments to Other Govt Units -Tuition (In State)</b>   | <b>4200</b> |                   |                            |                             |                               |                         | <b>477,113</b>         |                                    |                               | <b>477,113</b>   | <b>510,000</b>   |
| 93  | Payments for Regular Programs - Transfers                       | 4310        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 94  | Payments for Special Education Programs - Transfers             | 4320        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 95  | Payments for Adult/Continuing Ed Programs-Transfers             | 4330        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 96  | Payments for CTE Programs - Transfers                           | 4340        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 97  | Payments for Community College Program - Transfers              | 4370        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 98  | Payments for Other Programs - Transfers                         | 4380        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 99  | Other Payments to In-State Govt Units - Transfers               | 4390        |                   |                            | 0                           |                               |                         | 1,364                  |                                    |                               | 1,364            | 0                |
| 100 | <b>Total Payments to Other Govt Units -Transfers (In-State)</b> | <b>4300</b> |                   |                            | <b>0</b>                    |                               |                         | <b>1,364</b>           |                                    |                               | <b>1,364</b>     | <b>0</b>         |
| 101 | Payments to Other Govt Units (Out-of-State)                     | 4400        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 102 | <b>Total Payments to Other Govt Units</b>                       | <b>4000</b> |                   |                            | <b>136,421</b>              |                               |                         | <b>478,477</b>         |                                    |                               | <b>614,898</b>   | <b>695,586</b>   |
| 103 | <b>DEBT SERVICES (ED)</b>                                       | <b>5000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 104 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>              |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 105 | Tax Anticipation Warrants                                       | 5110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 106 | Tax Anticipation Notes  | 5120        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 107 | Corporate Personal Prop. Repl. Tax Anticipation Notes           | 5130        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |

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

| 1   | A  | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K                  | L                |
|-----|--|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|--------------------|------------------|
| 2   | Description (Enter Whole Dollars)  | Func #      | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total     | Budget           |
| 108 | State Aid Anticipation Certificates  | 5140        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 109 | Other Interest on Short-Term Debt  | 5150        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 110 | <b>Total Interest on Short-Term Debt</b>   | <b>5100</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 111 | <b>Debt Services - Interest on Long-Term Debt</b>                                | <b>5200</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 112 | <b>Total Debt Services</b>   | <b>5000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 113 | <b>PROVISIONS FOR CONTINGENCIES (ED)</b>   | <b>6000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    | 45,255           |
| 114 | <b>Total Direct Disbursements/Expenditures</b>                                   |             | 8,327,405         | 2,479,432                  | 707,920                     | 557,092                       | 510,183                 | 961,706                | 0                                  | 0                             | 13,543,738         | 14,280,735       |
| 115 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               | <b>(1,185,753)</b> |                  |
| 116 |  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 117 | <b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>                          |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 118 | <b>SUPPORT SERVICES (O&amp;M)</b>  | <b>2000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 119 | <b>SUPPORT SERVICES - PUPILS</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 120 | Other Support Services - Pupils (Func. 2190 Describe & Itemize)                  | 2100        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                  | 0                |
| 121 | <b>SUPPORT SERVICES - BUSINESS</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 122 | Direction of Business Support Services   | 2510        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                  | 0                |
| 123 | Facilities Acquisition & Construction Services                                   | 2530        | 0                 | 0                          | 174,556                     | 377                           | 19,200                  | 0                      | 0                                  | 0                             | 194,133            | 247,000          |
| 124 | Operation & Maintenance of Plant Services  | 2540        | 681,318           | 132,824                    | 241,410                     | 472,789                       | 11,860                  | 121                    | 0                                  | 0                             | 1,540,322          | 1,540,860        |
| 125 | Pupil Transportation Services  | 2550        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                  | 0                |
| 126 | Food Services  | 2560        |                   |                            |                             |                               | 0                       |                        | 0                                  |                               | 0                  | 0                |
| 127 | <b>Total Support Services - Business</b>   | <b>2500</b> | <b>681,318</b>    | <b>132,824</b>             | <b>415,966</b>              | <b>473,166</b>                | <b>31,060</b>           | <b>121</b>             | <b>0</b>                           | <b>0</b>                      | <b>1,734,455</b>   | <b>1,787,860</b> |
| 128 | Other Support Services (Describe & Itemize)                                      | 2900        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                  | 0                |
| 129 | <b>Total Support Services</b>  | <b>2000</b> | <b>681,318</b>    | <b>132,824</b>             | <b>415,966</b>              | <b>473,166</b>                | <b>31,060</b>           | <b>121</b>             | <b>0</b>                           | <b>0</b>                      | <b>1,734,455</b>   | <b>1,787,860</b> |
| 130 | <b>COMMUNITY SERVICES (O&amp;M)</b>  | <b>3000</b> | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                  | 0                |
| 131 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>                         | <b>4000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 132 | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>                                   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 133 | Payments for Regular Programs  | 4110        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 134 | Payments for Special Education Programs  | 4120        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 135 | Payments for CTE Programs  | 4140        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 136 | Other Payments to In-State Govt. Units (Describe & Itemize)                      | 4190        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 137 | <b>Total Payments to Other Govt. Units (In-State)</b>                            | <b>4100</b> |                   |                            | <b>0</b>                    |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 138 | Payments to Other Govt. Units (Out of State)                                     | 4400        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 139 | <b>Total Payments to Other Govt Units</b>  | <b>4000</b> |                   |                            | <b>0</b>                    |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 140 | <b>DEBT SERVICES (O&amp;M)</b>   | <b>5000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 141 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>                               |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 142 | Tax Anticipation Warrants  | 5110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 143 | Tax Anticipation Notes   | 5120        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 144 | Corporate Personal Prop. Repl. Tax Anticipation Notes                            | 5130        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 145 | State Aid Anticipation Certificates  | 5140        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 146 | Other Interest on Short-Term Debt (Describe & Itemize)                           | 5150        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 147 | <b>Total Debt Service - Interest on Short-Term Debt</b>                          | <b>5100</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 148 | <b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>                                  | <b>5200</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 149 | <b>Total Debt Services</b>   | <b>5000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 150 | <b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>                                    | <b>6000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    | 10,000           |
| 151 | <b>Total Direct Disbursements/Expenditures</b>                                   |             | 681,318           | 132,824                    | 415,966                     | 473,166                       | 31,060                  | 121                    | 0                                  | 0                             | 1,734,455          | 1,797,860        |
| 152 | <b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b> |             |                   |                            |                             |                               |                         |                        |                                    |                               | <b>(136,670)</b>   |                  |
| 153 |  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |

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

| 1   | A  | B           | C                 | D                             | E                              | F                                | G                       | H                      | I                                     | J                                | K                | L                |
|-----|--|-------------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|------------------|------------------|
| 2   | Description (Enter Whole Dollars)  | Func #      | (100)<br>Salaries | (200)<br>Employee<br>Benefits | (300)<br>Purchased<br>Services | (400)<br>Supplies &<br>Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized<br>Equipment | (800)<br>Termination<br>Benefits | (900)<br>Total   | Budget           |
| 154 | <b>30 - DEBT SERVICES (DS)</b>   |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 155 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS)                                 | 4000        |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 156 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)                           |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 157 | Payments for Regular Programs  | 4110        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 158 | Payments for Special Education Programs                                  | 4120        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 159 | Other Payments to In-State Govt Units (Describe & Itemize)               | 4190        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 160 | <b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>     | <b>4000</b> |                   |                               |                                |                                  |                         | <b>0</b>               |                                       |                                  | <b>0</b>         | <b>0</b>         |
| 161 | DEBT SERVICES (DS)   | 5000        |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 162 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT                              |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 163 | Tax Anticipation Warrants  | 5110        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 164 | Tax Anticipation Notes   | 5120        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 165 | Corporate Personal Prop. Repl. Tax Anticipation Notes                    | 5130        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 166 | State Aid Anticipation Certificates                                      | 5140        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 167 | Other Interest on Short-Term Debt (Describe & Itemize)                   | 5150        |                   |                               |                                |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 168 | <b>Total Debt Services - Interest On Short-Term Debt</b>                 | <b>5100</b> |                   |                               |                                |                                  |                         | <b>0</b>               |                                       |                                  | <b>0</b>         | <b>0</b>         |
| 169 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                               | 5200        |                   |                               |                                |                                  |                         | 1,644,548              |                                       |                                  | 1,644,548        | 1,801,022        |
|     | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT                  | 5300        |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 170 | (Lease/Purchase Principal Retired) <sup>11</sup>                         |             |                   |                               |                                |                                  |                         | 3,389,093              |                                       |                                  | 3,389,093        | 3,396,330        |
| 171 | DEBT SERVICES - OTHER (Describe & Itemize)                               | 5400        |                   |                               | 2,500                          |                                  |                         | 0                      |                                       |                                  | 2,500            | 150,557          |
| 172 | <b>Total Debt Services</b>   | <b>5000</b> |                   |                               | <b>2,500</b>                   |                                  |                         | <b>5,033,641</b>       |                                       |                                  | <b>5,036,141</b> | <b>5,347,909</b> |
| 173 | PROVISION FOR CONTINGENCIES (DS)   | 6000        |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  | 0                |
| 174 | <b>Total Disbursements/ Expenditures</b>                                 |             |                   |                               | <b>2,500</b>                   |                                  |                         | <b>5,033,641</b>       |                                       |                                  | <b>5,036,141</b> | <b>5,347,909</b> |
| 175 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |             |                   |                               |                                |                                  |                         |                        |                                       |                                  | (242,164)        |                  |
| 176 |  |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 177 | <b>40 - TRANSPORTATION FUND (TR)</b>                                     |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 178 | SUPPORT SERVICES (TR)  |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 179 | SUPPORT SERVICES - PUPILS  |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 180 | Other Support Services - Pupils (Func. 2190 Describe & Itemize)          | 2100        | 0                 | 0                             | 0                              | 0                                | 0                       | 0                      | 0                                     | 0                                | 0                | 0                |
| 181 | SUPPORT SERVICES - BUSINESS  |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 182 | Pupil Transportation Services  | 2550        | 38,919            | 2,137                         | 763,255                        | 9,590                            | 0                       | 0                      | 0                                     | 0                                | 813,901          | 846,501          |
| 183 | Other Support Services (Describe & Itemize)                              | 2900        | 0                 | 0                             | 0                              | 0                                | 0                       | 0                      | 0                                     | 0                                | 0                | 0                |
| 184 | <b>Total Support Services</b>  | <b>2000</b> | <b>38,919</b>     | <b>2,137</b>                  | <b>763,255</b>                 | <b>9,590</b>                     | <b>0</b>                | <b>0</b>               | <b>0</b>                              | <b>0</b>                         | <b>813,901</b>   | <b>846,501</b>   |
| 185 | COMMUNITY SERVICES (TR)  | 3000        | 0                 | 0                             | 0                              | 0                                | 0                       | 0                      | 0                                     | 0                                | 0                | 0                |
| 186 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR)                                 | 4000        |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 187 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE)                                  |             |                   |                               |                                |                                  |                         |                        |                                       |                                  |                  |                  |
| 188 | Payments for Regular Programs  | 4110        |                   |                               | 0                              |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 189 | Payments for Special Education Programs                                  | 4120        |                   |                               | 0                              |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 190 | Payments for Adult/Continuing Education Programs                         | 4130        |                   |                               | 0                              |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 191 | Payments for CTE Programs  | 4140        |                   |                               | 0                              |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 192 | Payments for Community College Programs                                  | 4170        |                   |                               | 0                              |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 193 | Other Payments to In-State Govt. Units (Describe & Itemize)              | 4190        |                   |                               | 0                              |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 194 | <b>Total Payments to Other Govt. Units (In-State)</b>                    | <b>4100</b> |                   |                               | <b>0</b>                       |                                  |                         | <b>0</b>               |                                       |                                  | <b>0</b>         | <b>0</b>         |
| 195 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)                              | 4400        |                   |                               | 0                              |                                  |                         | 0                      |                                       |                                  | 0                | 0                |
| 196 | <b>Total Payments to Other Govt Units</b>                                | <b>4000</b> |                   |                               | <b>0</b>                       |                                  |                         | <b>0</b>               |                                       |                                  | <b>0</b>         | <b>0</b>         |

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

| 1   | A  | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K              | L              |
|-----|--|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|----------------|
| 2   | Description (Enter Whole Dollars)  | Func #      | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total | Budget         |
| 197 | <b>DEBT SERVICES (TR)</b>  | <b>5000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 198 | <b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 199 | Tax Anticipation Warrants  | 5110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 200 | Tax Anticipation Notes   | 5120        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 201 | Corporate Personal Prop. Repl. Tax Anticipation Notes  | 5130        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 202 | State Aid Anticipation Certificates  | 5140        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 203 | Other Interest on Short-Term Debt (Describe & Itemize)   | 5150        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 204 | <b>Total Debt Services - Interest On Short-Term Debt</b>   | <b>5100</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>       | <b>0</b>       |
| 205 | <b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>  | <b>5200</b> |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 206 | <b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b> | <b>5300</b> |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 207 | <b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>  | <b>5400</b> |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0              |
| 208 | <b>Total Debt Services</b>   | <b>5000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>       | <b>0</b>       |
| 209 | <b>PROVISION FOR CONTINGENCIES (TR)</b>  | <b>6000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                | 25,000         |
| 210 | <b>Total Disbursements/ Expenditures</b>   |             | 38,919            | 2,137                      | 763,255                     | 9,590                         | 0                       | 0                      | 0                                  | 0                             | 813,901        | 871,501        |
| 211 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>                                |             |                   |                            |                             |                               |                         |                        |                                    |                               | 86,387         |                |
| 212 |  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 213 | <b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 214 | <b>INSTRUCTION (MR/SS)</b>   | <b>1000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 215 | Regular Programs   | 1100        |                   | 57,010                     |                             |                               |                         |                        |                                    |                               | 57,010         | 59,328         |
| 216 | Pre-K Programs   | 1125        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 217 | Special Education Programs (Functions 1200-1220)   | 1200        |                   | 59,577                     |                             |                               |                         |                        |                                    |                               | 59,577         | 54,798         |
| 218 | Special Education Programs - Pre-K   | 1225        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 219 | Remedial and Supplemental Programs - K-12  | 1250        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 220 | Remedial and Supplemental Programs - Pre-K   | 1275        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 221 | Adult/Continuing Education Programs  | 1300        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 222 | CTE Programs   | 1400        |                   | 24,087                     |                             |                               |                         |                        |                                    |                               | 24,087         | 21,799         |
| 223 | Interscholastic Programs   | 1500        |                   | 25,781                     |                             |                               |                         |                        |                                    |                               | 25,781         | 27,000         |
| 224 | Summer School Programs   | 1600        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 225 | Gifted Programs  | 1650        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 226 | Driver's Education Programs  | 1700        |                   | 2,352                      |                             |                               |                         |                        |                                    |                               | 2,352          | 2,369          |
| 227 | Bilingual Programs   | 1800        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 228 | Truants' Alternative & Optional Programs   | 1900        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 229 | <b>Total Instruction</b>   | <b>1000</b> |                   | <b>168,807</b>             |                             |                               |                         |                        |                                    |                               | <b>168,807</b> | <b>165,294</b> |
| 230 | <b>SUPPORT SERVICES (MR/SS)</b>  | <b>2000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 231 | <b>SUPPORT SERVICES - PUPILS</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 232 | Attendance & Social Work Services  | 2110        |                   | 10,551                     |                             |                               |                         |                        |                                    |                               | 10,551         | 11,564         |
| 233 | Guidance Services  | 2120        |                   | 13,085                     |                             |                               |                         |                        |                                    |                               | 13,085         | 14,096         |
| 234 | Health Services  | 2130        |                   | 9,664                      |                             |                               |                         |                        |                                    |                               | 9,664          | 9,857          |
| 235 | Psychological Services   | 2140        |                   | 1,179                      |                             |                               |                         |                        |                                    |                               | 1,179          | 1,300          |
| 236 | Speech Pathology & Audiology Services  | 2150        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 237 | Other Support Services - Pupils (Describe & Itemize)   | 2190        |                   | 33,384                     |                             |                               |                         |                        |                                    |                               | 33,384         | 33,502         |
| 238 | <b>Total Support Services - Pupils</b>   | <b>2100</b> |                   | <b>67,863</b>              |                             |                               |                         |                        |                                    |                               | <b>67,863</b>  | <b>70,319</b>  |
| 239 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 240 | Improvement of Instruction Services  | 2210        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 241 | Educational Media Services   | 2220        |                   | 5,007                      |                             |                               |                         |                        |                                    |                               | 5,007          | 5,192          |
| 242 | Assessment & Testing   | 2230        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 243 | <b>Total Support Services - Instructional Staff</b>  | <b>2200</b> |                   | <b>5,007</b>               |                             |                               |                         |                        |                                    |                               | <b>5,007</b>   | <b>5,192</b>   |
| 244 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 245 | Board of Education Services  | 2310        |                   | 20,644                     |                             |                               |                         |                        |                                    |                               | 20,644         | 20,590         |
| 246 | Executive Administration Services  | 2320        |                   | 2,754                      |                             |                               |                         |                        |                                    |                               | 2,754          | 2,780          |

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

| 1   | A   | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K                | L              |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|----------------|
| 2   | Description (Enter Whole Dollars)   | Func#       | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total   | Budget         |
| 247 | Service Area Administrative Services  | 2330        |                   | 1,275                      |                             |                               |                         |                        |                                    |                               | 1,275            | 1,275          |
| 248 | Claims Paid from Self Insurance Fund  | 2361        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 249 | Workers' Compensation or Workers' Occupation Disease Acts Pymts                         | 2362        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 250 | Unemployment Insurance Pymts  | 2363        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 251 | Insurance Payments (Regular or Self-Insurance)  | 2364        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 252 | Risk Management and Claims Services Payments  | 2365        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 253 | Judgment and Settlements  | 2366        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 254 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 255 | Reciprocal Insurance Payments   | 2368        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 256 | Legal Services  | 2369        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 257 | <b>Total Support Services - General Administration</b>                                  | <b>2300</b> |                   | <b>24,673</b>              |                             |                               |                         |                        |                                    |                               | <b>24,673</b>    | <b>24,645</b>  |
| 258 | <b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                |
| 259 | Office of the Principal Services  | 2410        |                   | 14,723                     |                             |                               |                         |                        |                                    |                               | 14,723           | 12,800         |
| 260 | Other Support Services - School Administration (Describe & Itemize)                     | 2490        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 261 | <b>Total Support Services - School Administration</b>                                   | <b>2400</b> |                   | <b>14,723</b>              |                             |                               |                         |                        |                                    |                               | <b>14,723</b>    | <b>12,800</b>  |
| 262 | <b>SUPPORT SERVICES - BUSINESS</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                |
| 263 | Direction of Business Support Services  | 2510        |                   | 4,139                      |                             |                               |                         |                        |                                    |                               | 4,139            | 4,326          |
| 264 | Fiscal Services   | 2520        |                   | 22,600                     |                             |                               |                         |                        |                                    |                               | 22,600           | 22,603         |
| 265 | Facilities Acquisition & Construction Services  | 2530        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 266 | Operation & Maintenance of Plant Services   | 2540        |                   | 140,657                    |                             |                               |                         |                        |                                    |                               | 140,657          | 151,775        |
| 267 | Pupil Transportation Services   | 2550        |                   | 2,746                      |                             |                               |                         |                        |                                    |                               | 2,746            | 2,827          |
| 268 | Food Services   | 2560        |                   | 34,842                     |                             |                               |                         |                        |                                    |                               | 34,842           | 33,836         |
| 269 | Internal Services   | 2570        |                   | 8,861                      |                             |                               |                         |                        |                                    |                               | 8,861            | 8,871          |
| 270 | <b>Total Support Services - Business</b>  | <b>2500</b> |                   | <b>213,845</b>             |                             |                               |                         |                        |                                    |                               | <b>213,845</b>   | <b>224,238</b> |
| 271 | <b>SUPPORT SERVICES - CENTRAL</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                |
| 272 | Direction of Central Support Services   | 2610        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 273 | Planning, Research, Development, & Evaluation Services                                  | 2620        |                   | 5,955                      |                             |                               |                         |                        |                                    |                               | 5,955            | 7,891          |
| 274 | Information Services  | 2630        |                   | 12,114                     |                             |                               |                         |                        |                                    |                               | 12,114           | 12,280         |
| 275 | Staff Services  | 2640        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 276 | Data Processing Services  | 2660        |                   | 7,528                      |                             |                               |                         |                        |                                    |                               | 7,528            | 7,528          |
| 277 | <b>Total Support Services - Central</b>   | <b>2600</b> |                   | <b>25,597</b>              |                             |                               |                         |                        |                                    |                               | <b>25,597</b>    | <b>27,699</b>  |
| 278 | Other Support Services (Describe & Itemize)   | 2900        |                   | 38,959                     |                             |                               |                         |                        |                                    |                               | 38,959           | 39,435         |
| 279 | <b>Total Support Services</b>   | <b>2000</b> |                   | <b>390,667</b>             |                             |                               |                         |                        |                                    |                               | <b>390,667</b>   | <b>404,328</b> |
| 280 | <b>COMMUNITY SERVICES (MR/SS)</b>   | <b>3000</b> |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 281 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>                                  | <b>4000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                |
| 282 | Payments for Regular Programs   | 4110        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 283 | Payments for Special Education Programs   | 4120        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 284 | Payments for CTE Programs   | 4140        |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0                | 0              |
| 285 | <b>Total Payments to Other Govt Units</b>   | <b>4000</b> |                   | <b>0</b>                   |                             |                               |                         |                        |                                    |                               | <b>0</b>         | <b>0</b>       |
| 286 | <b>DEBT SERVICES (MR/SS)</b>  | <b>5000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                |
| 287 | <b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>                                       |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                |
| 288 | Tax Anticipation Warrants   | 5110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0              |
| 289 | Tax Anticipation Notes  | 5120        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0              |
| 290 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                   | 5130        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0              |
| 291 | State Aid Anticipation Certificates   | 5140        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0              |
| 292 | Other (Describe & Itemize)  | 5150        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0              |
| 293 | <b>Total Debt Services - Interest</b>   | <b>5000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>         | <b>0</b>       |
| 294 | <b>PROVISION FOR CONTINGENCIES (MR/SS)</b>  | <b>6000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  | 5,000          |
| 295 | <b>Total Disbursements/Expenditures</b>   |             |                   | 559,474                    |                             |                               |                         | 0                      |                                    |                               | 559,474          | 574,622        |
| 296 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>         |             |                   |                            |                             |                               |                         |                        |                                    |                               | <b>(137,311)</b> |                |
| 297 |   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                |

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

| 1   | A   | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K                | L                |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|------------------|
| 2   | Description (Enter Whole Dollars)   | Func #      | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total   | Budget           |
| 298 | <b>60 - CAPITAL PROJECTS (CP)</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 299 | <b>SUPPORT SERVICES (CP)</b>  | <b>2000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 300 | <b>SUPPORT SERVICES - BUSINESS</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 301 | Facilities Acquisition and Construction Services  | 2530        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 302 | Other Support Services (Describe & Itemize)   | 2900        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 303 | <b>Total Support Services</b>   | <b>2000</b> | <b>0</b>          | <b>0</b>                   | <b>0</b>                    | <b>0</b>                      | <b>0</b>                | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>0</b>         | <b>0</b>         |
| 304 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>                                     | <b>4000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 305 | <b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 306 | Payments to Regular Programs (In-State)   | 4110        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 307 | Payments for Special Education Programs   | 4120        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 308 | Payments for CTE Programs   | 4140        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 309 | Other Payments to In-State Govt. Units (Describe & Itemize)                             | 4190        |                   |                            | 0                           |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 310 | <b>Total Payments to Other Govt Units</b>   | <b>4000</b> |                   |                            | <b>0</b>                    |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>         | <b>0</b>         |
| 311 | <b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>   | <b>6000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  | 0                |
| 312 | <b>Total Disbursements/ Expenditures</b>  |             | <b>0</b>          | <b>0</b>                   | <b>0</b>                    | <b>0</b>                      | <b>0</b>                | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>0</b>         | <b>0</b>         |
| 313 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>         |             |                   |                            |                             |                               |                         |                        |                                    |                               | <b>0</b>         |                  |
| 314 |   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 315 | <b>70 - WORKING CASH (WC)</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 316 |   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 317 | <b>80 - TORT FUND (TF)</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 318 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 319 | Claims Paid from Self Insurance Fund  | 2361        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 320 | Workers' Compensation or Workers' Occupation Disease Acts Pymts                         | 2362        | 0                 | 0                          | 95,755                      | 0                             | 0                       | 0                      | 0                                  | 0                             | 95,755           | 95,755           |
| 321 | Unemployment Insurance Payments   | 2363        | 0                 | 0                          | 800                         | 0                             | 0                       | 0                      | 0                                  | 0                             | 800              | 1,000            |
| 322 | Insurance Payments (Regular or Self-Insurance)  | 2364        | 0                 | 0                          | 65,750                      | 0                             | 0                       | 0                      | 0                                  | 0                             | 65,750           | 65,750           |
| 323 | Risk Management and Claims Services Payments  | 2365        | 868,074           | 0                          | 89,624                      | 0                             | 0                       | 0                      | 0                                  | 0                             | 957,698          | 980,569          |
| 324 | Judgment and Settlements  | 2366        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 325 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367        | 0                 | 0                          | 68,122                      | 17,187                        | 76,084                  | 0                      | 0                                  | 0                             | 161,393          | 122,000          |
| 326 | Reciprocal Insurance Payments   | 2368        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 327 | Legal Services  | 2369        | 0                 | 0                          | 3,673                       | 0                             | 0                       | 0                      | 0                                  | 0                             | 3,673            | 20,000           |
| 328 | Property Insurance (Buildings & Grounds)  | 2371        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 329 | Vehicle Insurance (Transporation)   | 2372        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                | 0                |
| 330 | <b>Total Support Services - General Administration</b>                                  | <b>2000</b> | <b>868,074</b>    | <b>0</b>                   | <b>323,724</b>              | <b>17,187</b>                 | <b>76,084</b>           | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>1,285,069</b> | <b>1,285,074</b> |
| 331 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>                                     | <b>4000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 332 | Payments for Regular Programs   | 4110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 333 | Payments for Special Education Programs   | 4120        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 334 | <b>Total Payments to Other Dist &amp; Govt Units</b>                                    | <b>4000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>         | <b>0</b>         |
| 335 | <b>DEBT SERVICES (TF)</b>   | <b>5000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 336 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>                                      |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |
| 337 | Tax Anticipation Warrants   | 5110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 338 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                   | 5130        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 339 | Other Interest or Short-Term Debt   | 5150        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                | 0                |
| 340 | <b>Total Debt Services - Interest on Short-Term Debt</b>                                | <b>5000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>         | <b>0</b>         |
| 341 | <b>PROVISIONS FOR CONTINGENCIES (TF)</b>  | <b>6000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                  | 0                |
| 342 | <b>Total Disbursements/Expenditures</b>   |             | <b>868,074</b>    | <b>0</b>                   | <b>323,724</b>              | <b>17,187</b>                 | <b>76,084</b>           | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>1,285,069</b> | <b>1,285,074</b> |
| 343 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>         |             |                   |                            |                             |                               |                         |                        |                                    |                               | <b>(5,249)</b>   |                  |
| 344 |   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                  |                  |

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

| 1   | A  | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K                  | L                |
|-----|--|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|--------------------|------------------|
| 2   | Description (Enter Whole Dollars)  | Funct #     | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total     | Budget           |
| 345 | <b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 346 | <b>SUPPORT SERVICES (FP&amp;S)</b>   | <b>2000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 347 | <b>SUPPORT SERVICES - BUSINESS</b>   |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 348 | Facilities Acquisition & Construction Services   | 2530        | 0                 | 0                          | 2,677,206                   | 0                             | 266,612                 | 0                      | 0                                  | 0                             | 2,943,818          | 4,000,000        |
| 349 | Operation & Maintenance of Plant Services  | 2540        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                  | 0                |
| 350 | <b>Total Support Services - Business</b>   | <b>2500</b> | <b>0</b>          | <b>0</b>                   | <b>2,677,206</b>            | <b>0</b>                      | <b>266,612</b>          | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>2,943,818</b>   | <b>4,000,000</b> |
| 351 | Other Support Services (Describe & Itemize)  | 2900        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0                  | 0                |
| 352 | <b>Total Support Services</b>  | <b>2000</b> | <b>0</b>          | <b>0</b>                   | <b>2,677,206</b>            | <b>0</b>                      | <b>266,612</b>          | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>2,943,818</b>   | <b>4,000,000</b> |
| 353 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>  | <b>4000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 354 | Payments to Regular Programs   | 4110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 355 | Payments to Special Education Programs   | 4120        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 356 | Other Payments to In-State Govt. Units (Describe & Itemize)  | 4190        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 357 | <b>Total Payments to Other Govt Units</b>  | <b>4000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 358 | <b>DEBT SERVICES (FP&amp;S)</b>  | <b>5000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 359 | <b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 360 | Tax Anticipation Warrants  | 5110        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 361 | Other Interest on Short-Term Debt (Describe & Itemize)   | 5150        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 362 | <b>Total Debt Service - Interest on Short-Term Debt</b>  | <b>5100</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 363 | <b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>  | <b>5200</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 364 | Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup><br>(Lease/Purchase Principal Retired) | 5300        |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0                  | 0                |
| 365 | <b>Total Debt Service</b>  | <b>5000</b> |                   |                            |                             |                               |                         | <b>0</b>               |                                    |                               | <b>0</b>           | <b>0</b>         |
| 366 | <b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>  | <b>6000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                    |                  |
| 367 | <b>Total Disbursements/Expenditures</b>  |             | <b>0</b>          | <b>0</b>                   | <b>2,677,206</b>            | <b>0</b>                      | <b>266,612</b>          | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>2,943,818</b>   | <b>4,000,000</b> |
| 368 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>                            |             |                   |                            |                             |                               |                         |                        |                                    |                               | <b>(2,642,017)</b> |                  |

|    | A  | B   | C  | D  | E   | F   |
|----|--|---|--|--|---|---|
| 1  | <b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>   |   |  |  |   |   |
| 2  | <b>Description (Enter Whole Dollars)</b>   | <b>Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy &amp; Prior Levies) *</b> | <b>Taxes Received (from the 2019 Levy)</b> | <b>Taxes Received (from 2018 &amp; Prior Levies)</b> | <b>Total Estimated Taxes (from the 2019 Levy)</b> | <b>Estimated Taxes Due (from the 2019 Levy)</b> |
| 3  |  |   |  | <b>(Column B - C)</b>                                |   | <b>(Column E - C)</b>                           |
| 4  |  | Educational   | 4,992,848                                  |  | 4,992,848   | 5,232,912                                       |
| 5  | Operations & Maintenance   | 1,356,752   |  | 1,356,752  | 1,421,987   | 1,421,987                                       |
| 6  | Debt Services **   | 4,297,649   |  | 4,297,649  | 4,331,372   | 4,331,372                                       |
| 7  | Transportation   | 651,241   |  | 651,241  | 682,554   | 682,554   |
| 8  | Municipal Retirement   | 164,762   |  | 164,762  | 257,948   | 257,948   |
| 9  | Capital Improvements   | 0   |  | 0  | 0   | 0   |
| 10 | Working Cash   | 271,351   |  | 271,351  | 284,397   | 284,397   |
| 11 | Tort Immunity  | 1,268,996   |  | 1,268,996  | 1,402,819   | 1,402,819                                       |
| 12 | Fire Prevention & Safety   | 271,351   |  | 271,351  | 284,397   | 284,397   |
| 13 | Leasing Levy   | 271,351   |  | 271,351  | 284,397   | 284,397   |
| 14 | Special Education  | 108,540   |  | 108,540  | 113,759   | 113,759   |
| 15 | Area Vocational Construction   | 0   |  | 0  | 0   | 0   |
| 16 | Social Security/Medicare Only  | 192,224   |  | 192,224  | 317,103   | 317,103   |
| 17 | Summer School  | 0   |  | 0  | 0   | 0   |
| 18 | Other (Describe & Itemize)   | 0   |  | 0  | 0   | 0   |
| 19 | <b>Totals</b>  | <b>13,847,065</b>   | <b>0</b>                                   | <b>13,847,065</b>                                    | <b>14,613,645</b>                                 | <b>14,613,645</b>                               |
| 20 |  |   |  |  |   |   |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.     |   |  |  |   |   |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). |   |  |  |   |   |

|    | A  | B                                   | C   | D   | E  | F   | G  | H  | I   | J   |
|----|--|-------------------------------------|---|---|--|---|--|--|---|---|
| 1  | <b>SCHEDULE OF SHORT-TERM DEBT</b>   |                                     |   |   |  |   |  |  |   |   |
| 2  | <b>Description (Enter Whole Dollars)</b>   |                                     | <b>Outstanding<br/>Beginning<br/>July 1, 2019</b>       | <b>Issued<br/>July 1, 2019 thru<br/>June 30, 2020</b> | <b>Retired<br/>July 1, 2019 thru<br/>June 30, 2020</b> | <b>Outstanding<br/>Ending June 30, 2020</b>           |  |  |   |   |
| 3  | <b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>              |                                     |   |   |  |   |  |  |   |   |
| 4  | <b>Total CPPRT Notes</b>   |                                     |   |   |  | 0   |  |  |   |   |
| 5  | <b>TAX ANTICIPATION WARRANTS (TAW)</b>   |                                     |   |   |  |   |  |  |   |   |
| 6  | Educational Fund   |                                     |   |   |  | 0   |  |  |   |   |
| 7  | Operations & Maintenance Fund  |                                     |   |   |  | 0   |  |  |   |   |
| 8  | Debt Services - Construction   |                                     |   |   |  | 0   |  |  |   |   |
| 9  | Debt Services - Working Cash   |                                     |   |   |  | 0   |  |  |   |   |
| 10 | Debt Services - Refunding Bonds  |                                     |   |   |  | 0   |  |  |   |   |
| 11 | Transportation Fund  |                                     |   |   |  | 0   |  |  |   |   |
| 12 | Municipal Retirement/Social Security Fund  |                                     |   |   |  | 0   |  |  |   |   |
| 13 | Fire Prevention & Safety Fund  |                                     |   |   |  | 0   |  |  |   |   |
| 14 | Other - (Describe & Itemize)   |                                     |   |   |  | 0   |  |  |   |   |
| 15 | <b>Total TAWs</b>  |                                     | 0   | 0   | 0  | 0   |  |  |   |   |
| 16 | <b>TAX ANTICIPATION NOTES (TAN)</b>  |                                     |   |   |  |   |  |  |   |   |
| 17 | Educational Fund   |                                     |   |   |  | 0   |  |  |   |   |
| 18 | Operations & Maintenance Fund  |                                     |   |   |  | 0   |  |  |   |   |
| 19 | Fire Prevention & Safety Fund  |                                     |   |   |  | 0   |  |  |   |   |
| 20 | Other - (Describe & Itemize)   |                                     |   |   |  | 0   |  |  |   |   |
| 21 | <b>Total TANs</b>  |                                     | 0   | 0   | 0  | 0   |  |  |   |   |
| 22 | <b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>  |                                     |   |   |  |   |  |  |   |   |
| 23 | <b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b> |                                     |   |   |  | 0   |  |  |   |   |
| 24 | <b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>                  |                                     |   |   |  |   |  |  |   |   |
| 25 | <b>Total (All Funds)</b>   |                                     |   |   |  | 0   |  |  |   |   |
| 26 | <b>OTHER SHORT-TERM BORROWING</b>  |                                     |   |   |  |   |  |  |   |   |
| 27 | <b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>                           |                                     |   |   |  | 0   |  |  |   |   |
| 28 |  |                                     |   |   |  |   |  |  |   |   |
| 29 | <b>SCHEDULE OF LONG-TERM DEBT</b>  |                                     |   |   |  |   |  |  |   |   |
| 30 | <b>Identification or Name of Issue</b>   | <b>Date of Issue<br/>(mm/dd/yy)</b> | <b>Amount of Original Issue</b>                         | <b>Type of Issue *</b>                                | <b>Outstanding<br/>Beginning July 1, 2019</b>          | <b>Issued<br/>July 1, 2019 thru<br/>June 30, 2020</b> | <b>Any differences<br/>(Described and Itemize)</b> | <b>Retired<br/>July 1, 2019 thru<br/>June 30, 2020</b> | <b>Outstanding Ending<br/>June 30, 2020</b> | <b>Amount to be Provided<br/>for Payment on Long-<br/>Term Debt</b> |
| 31 | Alternate Revenue Bond   | 04/11/13                            | 3,930,000   | 8   | 1,675,000  |   |  | 405,000  | 1,270,000                                   | 1,248,279   |
| 32 | Working Cash Bonds   | 12/22/15                            | 3,400,000   | 1   | 1,925,000  |   |  | 1,545,000  | 380,000                                     | 379,423   |
| 33 | General Obligation School Bonds  | 12/22/16                            | 9,760,000   | 2   | 9,160,000  |   |  | 385,000  | 8,775,000                                   | 8,765,948   |
| 34 | General Obligation School Bonds  | 02/21/17                            | 26,195,000  | 2   | 24,700,000   |   |  | 930,000  | 23,770,000                                  | 23,766,956  |
| 35 | American Capital Financial Services  | 08/01/17                            | 73,697  | 7   | 44,171   |   |  | 14,138   | 30,033                                      | 30,033  |
| 36 | Dell Financial Services  | 07/01/18                            | 85,982  | 7   | 62,868   |   |  | 19,930   | 42,938                                      | 42,938  |
| 37 | General Obligation School Bonds  | 04/11/19                            | 3,675,000   | 2   | 3,675,000  |   |  |  | 3,675,000                                   | 3,667,864   |
| 38 | General Obligation School Bonds  | 03/10/20                            | 9,315,000   | 2   |  | 9,315,000   | 0  |  | 9,315,000                                   | 8,696,524   |
| 39 | BB Community Leasing   | 08/01/19                            | 305,500   | 7   |  |   | 305,500  | 78,874   | 226,626                                     | 226,626   |
| 40 | Goldstar   | 06/16/16                            | 21,768  | 7   |  |   | 11,151   | 11,151   | 0   | 0   |
| 41 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 42 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 43 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 44 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 45 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 46 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 47 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 48 |  |                                     |   |   |  |   |  |  | 0   | 0   |
| 49 |  |                                     | 56,761,947  |   | 41,242,039   | 9,315,000   | 316,651  | 3,389,093  | 47,484,597                                  | 46,824,591  |
| 50 |  |                                     |   |   |  |   |  |  |   |   |
| 51 | * Each type of debt issued must be identified separately with the amount:                  |                                     |   |   |  |   |  |  |   |   |
| 52 | 1. Working Cash Fund Bonds   |                                     | 4. Fire Prevent, Safety, Environmental and Energy Bonds |   | 7. Other Capital Lease                                 |   |  |  |   |   |
| 53 | 2. Funding Bonds   |                                     | 5. Tort Judgment Bonds                                  |   | 8. Other Alternate Revenue Bond                        |   |  |  |   |   |
| 54 | 3. Refunding Bonds   |                                     | 6. Building Bonds                                       |   | 9. Other   |   |  |  |   |   |

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

|    | A   | B | C | D | E | F                         | G                                 | H                        | I                                   | J  | K                       |  |
|----|---|---|---|---|---|---------------------------|-----------------------------------|--------------------------|-------------------------------------|--|-------------------------|--|
| 1  | <b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>             |   |   |   |   |                           |                                   |                          |                                     |  |                         |  |
| 2  | <b>Description (Enter Whole Dollars)</b>  |   |   |   |   | <b>Account No</b>         | <b>Tort Immunity <sup>a</sup></b> | <b>Special Education</b> | <b>Area Vocational Construction</b> | <b>School Facility Occupation Taxes <sup>b</sup></b> | <b>Driver Education</b> |  |
| 3  | <b>Cash Basis Fund Balance as of July 1, 2019</b>                                       |   |   |   |   |                           |                                   |                          |                                     |  |                         |  |
| 4  | <b>RECEIPTS:</b>  |   |   |   |   |                           |                                   |                          |                                     |  |                         |  |
| 5  | Ad Valorem Taxes Received by District   |   |   |   |   | 10, 20, 40 or 50-1100     |                                   | 108,540                  |                                     |  |                         |  |
| 6  | Earnings on Investments   |   |   |   |   | 10, 20, 40, 50 or 60-1500 |                                   | 97                       |                                     |  |                         |  |
| 7  | Drivers' Education Fees   |   |   |   |   | 10-1970                   |                                   |                          |                                     |  | 23,575                  |  |
| 8  | School Facility Occupation Tax Proceeds   |   |   |   |   | 30 or 60-1983             |                                   |                          |                                     |  |                         |  |
| 9  | Driver Education  |   |   |   |   | 10 or 20-3370             |                                   |                          |                                     |  | 37,425                  |  |
| 10 | Other Receipts (Describe & Itemize)   |   |   |   |   | --                        |                                   |                          |                                     |  |                         |  |
| 11 | Sale of Bonds   |   |   |   |   | 10, 20, 40 or 60-7200     |                                   |                          |                                     |  |                         |  |
| 12 | <b>Total Receipts</b>   |   |   |   |   |                           | <b>0</b>                          | <b>108,637</b>           | <b>0</b>                            | <b>0</b>   | <b>61,000</b>           |  |
| 13 | <b>DISBURSEMENTS:</b>   |   |   |   |   |                           |                                   |                          |                                     |  |                         |  |
| 14 | Instruction   |   |   |   |   | 10 or 50-1000             |                                   | 108,637                  |                                     |  | 61,000                  |  |
| 15 | Facilities Acquisition & Construction Services  |   |   |   |   | 20 or 60-2530             |                                   |                          |                                     |  |                         |  |
| 16 | Tort Immunity Services  |   |   |   |   | 10, 20, 40-2360-2370      |                                   |                          |                                     |  |                         |  |
| 17 | <b>DEBT SERVICE</b>   |   |   |   |   |                           |                                   |                          |                                     |  |                         |  |
| 18 | Debt Services - Interest on Long-Term Debt  |   |   |   |   | 30-5200                   |                                   |                          |                                     |  |                         |  |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) |   |   |   |   | 30-5300                   |                                   |                          |                                     |  |                         |  |
| 20 | Debt Services Other (Describe & Itemize)  |   |   |   |   | 30-5400                   |                                   |                          |                                     |  |                         |  |
| 21 | <b>Total Debt Services</b>  |   |   |   |   |                           |                                   |                          |                                     | <b>0</b>   |                         |  |
| 22 | Other Disbursements (Describe & Itemize)  |   |   |   |   | --                        |                                   |                          |                                     |  |                         |  |
| 23 | <b>Total Disbursements</b>  |   |   |   |   |                           | <b>0</b>                          | <b>108,637</b>           | <b>0</b>                            | <b>0</b>   | <b>61,000</b>           |  |
| 24 | <b>Ending Cash Basis Fund Balance as of June 30, 2020</b>                               |   |   |   |   |                           | <b>0</b>                          | <b>0</b>                 | <b>0</b>                            | <b>0</b>   | <b>0</b>                |  |
| 25 | <b>Reserved Fund Balance</b>  |   |   |   |   | 714                       |                                   |                          |                                     |  |                         |  |
| 26 | <b>Unreserved Fund Balance</b>  |   |   |   |   | 730                       | <b>0</b>                          | <b>0</b>                 | <b>0</b>                            | <b>0</b>   | <b>0</b>                |  |

|    |   |  |  |  |  |                          |  |  |  |  |  |
|----|---|--|--|--|--|--------------------------|--|--|--|--|--|
| 28 | <b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>  |  |  |  |  |                          |  |  |  |  |  |
| 29 |   |  |  |  |  |                          |  |  |  |  |  |
| 30 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?  |  |  |  |  |                          |  |  |  |  |  |
| 31 | If yes, list in the aggregate the following:  |  |  |  |  |                          |  |  |  |  |  |
| 32 |   |  |  |  |  | Total Claims Payments:   |  |  |  |  |  |
| 32 |   |  |  |  |  | Total Reserve Remaining: |  |  |  |  |  |
| 34 | <i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>   |  |  |  |  |                          |  |  |  |  |  |
| 35 | <b>Expenditures:</b>  |  |  |  |  |                          |  |  |  |  |  |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act  |  |  |  |  |                          |  |  |  |  |  |
| 37 | Unemployment Insurance Act  |  |  |  |  |                          |  |  |  |  |  |
| 38 | Insurance (Regular or Self-Insurance)   |  |  |  |  |                          |  |  |  |  |  |
| 39 | Risk Management and Claims Service  |  |  |  |  |                          |  |  |  |  |  |
| 40 | Judgments/Settlements   |  |  |  |  |                          |  |  |  |  |  |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction   |  |  |  |  |                          |  |  |  |  |  |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)   |  |  |  |  |                          |  |  |  |  |  |
| 43 | Legal Services  |  |  |  |  |                          |  |  |  |  |  |
| 44 | Principal and Interest on Tort Bonds  |  |  |  |  |                          |  |  |  |  |  |
| 46 | <sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80). |  |  |  |  |                          |  |  |  |  |  |
| 47 |   |  |  |  |  |                          |  |  |  |  |  |
| 48 | <sup>b</sup> 55 ILCS 5/5-1006.7   |  |  |  |  |                          |  |  |  |  |  |

|    | A   | B             | C                                  | D   | E  | F                                | G                    | H  | I  | J   | K  | L   |                   |
|----|---|---------------|------------------------------------|---|--|----------------------------------|----------------------|--|--|---|--|---|-------------------|
| 1  | <b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>    |               |                                    |   |  |                                  |                      |  |  |   |  |   |                   |
| 2  | <b>Description of Assets</b><br>(Enter Whole Dollars) | <b>Acct #</b> | <b>Cost Beginning July 1, 2019</b> | <b>Add: Additions July 1, 2019 thru June 30, 2020</b> | <b>Less: Deletions July 1, 2019 thru June 30, 2020</b> | <b>Cost Ending June 30, 2020</b> | <b>Life In Years</b> | <b>Accumulated Depreciation Beginning July 1, 2019</b> | <b>Add: Depreciation Allowable July 1, 2019 thru June 30, 2020</b> | <b>Less: Depreciation Deletions July 1, 2019 thru June 30, 2020</b> | <b>Accumulated Depreciation Ending June 30, 2020</b> | <b>Ending Balance Undepreciated June 30, 2020</b> |                   |
| 3  | <b>Works of Art &amp; Historical Treasures</b>        | <b>210</b>    |                                    |   |  | 0                                | 50                   |  |  |   | 0  | 0   |                   |
| 4  | <b>Land</b>   | <b>220</b>    |                                    |   |  |                                  |                      |  |  |   |  |   |                   |
| 5  | Non-Depreciable Land                                  | 221           | 1,383,822                          | 19,200  |  | 1,403,022                        |                      |  |  |   |  |   | 1,403,022         |
| 6  | Depreciable Land                                      | 222           |                                    |   |  | 0                                |                      |  |  |   |  | 0   | 0                 |
| 7  | <b>Buildings</b>                                      | <b>230</b>    |                                    |   |  |                                  |                      |  |  |   |  |   |                   |
| 8  | Permanent Buildings                                   | 231           | 60,136,416                         | 7,339,171   |  | 67,475,587                       |                      | 50   | 12,821,981   | 1,268,010   |  | 14,089,991  | 53,385,596        |
| 9  | Temporary Buildings                                   | 232           |                                    |   |  | 0                                |                      | 20   |  |   |  | 0   | 0                 |
| 10 | Improvements Other than Buildings (Infrastructure)    | 240           | 2,004,559                          | 76,084  |  | 2,080,643                        |                      | 20   | 790,128  | 98,026  |  | 888,154   | 1,192,489         |
| 11 | <b>Capitalized Equipment</b>                          | <b>250</b>    |                                    |   |  |                                  |                      |  |  |   |  |   |                   |
| 12 | 10 Yr Schedule  | 251           | 4,336,576                          | 400,966   | 328,638  | 4,408,904                        |                      | 10   | 1,663,927  | 440,891   | 328,638  | 1,776,180   | 2,632,724         |
| 13 | 5 Yr Schedule   | 252           | 234,977                            | 119,165   |  | 354,142                          |                      | 5  | 234,977  | 23,833  |  | 258,810   | 95,332            |
| 14 | 3 Yr Schedule   | 253           |                                    | 1,912   |  | 1,912                            |                      | 3  |  | 191   |  | 191   | 1,721             |
| 15 | <b>Construction in Progress</b>                       | <b>260</b>    | 7,072,559                          |   | 7,072,559  | 0                                |                      | --   |  |   |  |   | 0                 |
| 16 | <b>Total Capital Assets</b>                           | <b>200</b>    | <b>75,168,909</b>                  | <b>7,956,498</b>                                      | <b>7,401,197</b>                                       | <b>75,724,210</b>                |                      |  | <b>15,511,013</b>  | <b>1,830,951</b>  | <b>328,638</b>                                       | <b>17,013,326</b>                                 | <b>58,710,884</b> |
| 17 | <b>Non-Capitalized Equipment</b>                      | <b>700</b>    |                                    |   |  | 0                                |                      | 10   |  | 0   |  |   |                   |
| 18 | <b>Allowable Depreciation</b>                         |               |                                    |   |  |                                  |                      |  |  | 1,830,951   |  |   |                   |

|    | A   | B                                       | C                         | D   | E  | F                 |
|----|---|---|---------------------------|---|----|-------------------|
| 1  | <b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b> |   |                           |   |    |                   |
| 2  | <i>This schedule is completed for school districts only.</i>  |   |                           |   |    |                   |
| 4  | <b>Fund</b>   | <b>Sheet, Row</b>                       | <b>ACCOUNT NO - TITLE</b> |   |    | <b>Amount</b>     |
| 6  | <b>OPERATING EXPENSE PER PUPIL</b>  |   |                           |   |    |                   |
| 7  | <b>EXPENDITURES:</b>  |   |                           |   |    |                   |
| 8  | ED  | Expenditures 15-22, L114                |                           | Total Expenditures  | \$ | 13,543,738        |
| 9  | O&M   | Expenditures 15-22, L151                |                           | Total Expenditures  |    | 1,734,455         |
| 10 | DS  | Expenditures 15-22, L174                |                           | Total Expenditures  |    | 5,036,141         |
| 11 | TR  | Expenditures 15-22, L210                |                           | Total Expenditures  |    | 813,901           |
| 12 | MR/SS   | Expenditures 15-22, L295                |                           | Total Expenditures  |    | 559,474           |
| 13 | TORT  | Expenditures 15-22, L342                |                           | Total Expenditures  |    | 1,285,069         |
| 14 |   |   |                           | <b>Total Expenditures</b>   | \$ | <b>22,972,778</b> |
| 16 | <b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>         |   |                           |   |    |                   |
| 18 | TR  | Revenues 9-14, L43, Col F               | 1412                      | Regular - Transp Fees from Other Districts (In State)   | \$ | 0                 |
| 19 | TR  | Revenues 9-14, L47, Col F               | 1421                      | Summer Sch - Transp. Fees from Pupils or Parents (In State)   |    | 0                 |
| 20 | TR  | Revenues 9-14, L48, Col F               | 1422                      | Summer Sch - Transp. Fees from Other Districts (In State)   |    | 0                 |
| 21 | TR  | Revenues 9-14, L49, Col F               | 1423                      | Summer Sch - Transp. Fees from Other Sources (In State)   |    | 0                 |
| 22 | TR  | Revenues 9-14, L50 Col F                | 1424                      | Summer Sch - Transp. Fees from Other Sources (Out of State)   |    | 0                 |
| 23 | TR  | Revenues 9-14, L52, Col F               | 1432                      | CTE - Transp Fees from Other Districts (In State)   |    | 0                 |
| 24 | TR  | Revenues 9-14, L56, Col F               | 1442                      | Special Ed - Transp Fees from Other Districts (In State)  |    | 0                 |
| 25 | TR  | Revenues 9-14, L59, Col F               | 1451                      | Adult - Transp Fees from Pupils or Parents (In State)   |    | 0                 |
| 26 | TR  | Revenues 9-14, L60, Col F               | 1452                      | Adult - Transp Fees from Other Districts (In State)   |    | 0                 |
| 27 | TR  | Revenues 9-14, L61, Col F               | 1453                      | Adult - Transp Fees from Other Sources (In State)   |    | 0                 |
| 28 | TR  | Revenues 9-14, L62, Col F               | 1454                      | Adult - Transp Fees from Other Sources (Out of State)   |    | 0                 |
| 29 | O&M-TR  | Revenues 9-14, L149, Col D & F          | 3410                      | Adult Ed (from ICCB)  |    | 0                 |
| 30 | O&M-TR  | Revenues 9-14, L150, Col D & F          | 3499                      | Adult Ed - Other (Describe & Itemize)   |    | 0                 |
| 31 | O&M-TR  | Revenues 9-14, L211, Col D,F            | 4600                      | Fed - Spec Education - Preschool Flow-Through   |    | 0                 |
| 32 | O&M-TR  | Revenues 9-14, L212, Col D,F            | 4605                      | Fed - Spec Education - Preschool Discretionary  |    | 0                 |
| 33 | O&M   | Revenues 9-14, L222, Col D              | 4810                      | Federal - Adult Education   |    | 0                 |
| 34 | ED  | Expenditures 15-22, L7, Col K - (G+I)   | 1125                      | Pre-K Programs  |    | 0                 |
| 35 | ED  | Expenditures 15-22, L9, Col K - (G+I)   | 1225                      | Special Education Programs Pre-K  |    | 0                 |
| 36 | ED  | Expenditures 15-22, L11, Col K - (G+I)  | 1275                      | Remedial and Supplemental Programs Pre-K  |    | 0                 |
| 37 | ED  | Expenditures 15-22, L12, Col K - (G+I)  | 1300                      | Adult/Continuing Education Programs   |    | 0                 |
| 38 | ED  | Expenditures 15-22, L15, Col K - (G+I)  | 1600                      | Summer School Programs  |    | 0                 |
| 39 | ED  | Expenditures 15-22, L20, Col K          | 1910                      | Pre-K Programs - Private Tuition  |    | 0                 |
| 40 | ED  | Expenditures 15-22, L21, Col K          | 1911                      | Regular K-12 Programs - Private Tuition   |    | 0                 |
| 41 | ED  | Expenditures 15-22, L22, Col K          | 1912                      | Special Education Programs K-12 - Private Tuition   |    | 390,135           |
| 42 | ED  | Expenditures 15-22, L23, Col K          | 1913                      | Special Education Programs Pre-K - Tuition  |    | 0                 |
| 43 | ED  | Expenditures 15-22, L24, Col K          | 1914                      | Remedial/Supplemental Programs K-12 - Private Tuition   |    | 0                 |
| 44 | ED  | Expenditures 15-22, L25, Col K          | 1915                      | Remedial/Supplemental Programs Pre-K - Private Tuition  |    | 0                 |
| 45 | ED  | Expenditures 15-22, L26, Col K          | 1916                      | Adult/Continuing Education Programs - Private Tuition   |    | 0                 |
| 46 | ED  | Expenditures 15-22, L27, Col K          | 1917                      | CTE Programs - Private Tuition  |    | 0                 |
| 47 | ED  | Expenditures 15-22, L28, Col K          | 1918                      | Interscholastic Programs - Private Tuition  |    | 0                 |
| 48 | ED  | Expenditures 15-22, L29, Col K          | 1919                      | Summer School Programs - Private Tuition  |    | 0                 |
| 49 | ED  | Expenditures 15-22, L30, Col K          | 1920                      | Gifted Programs - Private Tuition   |    | 0                 |
| 50 | ED  | Expenditures 15-22, L31, Col K          | 1921                      | Bilingual Programs - Private Tuition  |    | 0                 |
| 51 | ED  | Expenditures 15-22, L32, Col K          | 1922                      | Truants Alternative/Optional Ed Progs - Private Tuition   |    | 0                 |
| 52 | ED  | Expenditures 15-22, L75, Col K - (G+I)  | 3000                      | Community Services  |    | 0                 |
| 53 | ED  | Expenditures 15-22, L102, Col K         | 4000                      | Total Payments to Other Govt Units  |    | 614,898           |
| 54 | ED  | Expenditures 15-22, L114, Col G         | -                         | Capital Outlay  |    | 510,183           |
| 55 | ED  | Expenditures 15-22, L114, Col I         | -                         | Non-Capitalized Equipment   |    | 0                 |
| 56 | O&M   | Expenditures 15-22, L130, Col K - (G+I) | 3000                      | Community Services  |    | 0                 |
| 57 | O&M   | Expenditures 15-22, L139, Col K         | 4000                      | Total Payments to Other Govt Units  |    | 0                 |
| 58 | O&M   | Expenditures 15-22, L151, Col G         | -                         | Capital Outlay  |    | 31,060            |
| 59 | O&M   | Expenditures 15-22, L151, Col I         | -                         | Non-Capitalized Equipment   |    | 0                 |
| 60 | DS  | Expenditures 15-22, L160, Col K         | 4000                      | Payments to Other Dist & Govt Units   |    | 0                 |
| 61 | DS  | Expenditures 15-22, L170, Col K         | 5300                      | Debt Service - Payments of Principal on Long-Term Debt  |    | 3,389,093         |
| 62 | TR  | Expenditures 15-22, L185, Col K - (G+I) | 3000                      | Community Services  |    | 0                 |
| 63 | TR  | Expenditures 15-22, L196, Col K         | 4000                      | Total Payments to Other Govt Units  |    | 0                 |
| 64 | TR  | Expenditures 15-22, L206, Col K         | 5300                      | Debt Service - Payments of Principal on Long-Term Debt  |    | 0                 |
| 65 | TR  | Expenditures 15-22, L210, Col G         | -                         | Capital Outlay  |    | 0                 |
| 66 | TR  | Expenditures 15-22, L210, Col I         | -                         | Non-Capitalized Equipment   |    | 0                 |
| 67 | MR/SS   | Expenditures 15-22, L216, Col K         | 1125                      | Pre-K Programs  |    | 0                 |
| 68 | MR/SS   | Expenditures 15-22, L218, Col K         | 1225                      | Special Education Programs - Pre-K  |    | 0                 |
| 69 | MR/SS   | Expenditures 15-22, L220, Col K         | 1275                      | Remedial and Supplemental Programs - Pre-K  |    | 0                 |
| 70 | MR/SS   | Expenditures 15-22, L221, Col K         | 1300                      | Adult/Continuing Education Programs   |    | 0                 |
| 71 | MR/SS   | Expenditures 15-22, L224, Col K         | 1600                      | Summer School Programs  |    | 0                 |
| 72 | MR/SS   | Expenditures 15-22, L280, Col K         | 3000                      | Community Services  |    | 0                 |
| 73 | MR/SS   | Expenditures 15-22, L285, Col K         | 4000                      | Total Payments to Other Govt Units  |    | 0                 |
| 74 | Tort  | Expenditures 15-22, L334, Col K         | 4000                      | Total Payments to Other Govt Units  |    | 0                 |
| 75 | Tort  | Expenditures 15-22, L342, Col G         | -                         | Capital Outlay  |    | 76,084            |
| 76 | Tort  | Expenditures 15-22, L342, Col I         | -                         | Non-Capitalized Equipment   |    | 0                 |
| 77 |   |   |                           | <b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>   | \$ | <b>5,011,453</b>  |
| 78 |   |   |                           | <b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>  |    | <b>17,961,325</b> |
| 79 |   |   |                           | <b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b> |    | <b>1,051.90</b>   |
| 80 |   |   |                           | <b>Estimated OEPP (Line 78 divided by Line 79)</b>  | \$ | <b>17,075.13</b>  |
| 81 |   |   |                           |   |    |                   |

|     | A  | B                                    | C                         | D   | E  | F                 |
|-----|--|--------------------------------------|---------------------------|---|----|-------------------|
| 1   | <b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>  |                                      |                           |   |    |                   |
| 2   | <i>This schedule is completed for school districts only.</i>   |                                      |                           |   |    |                   |
| 4   | <b>Fund</b>  | <b>Sheet, Row</b>                    | <b>ACCOUNT NO - TITLE</b> |   |    | <b>Amount</b>     |
| 82  | <b>PER CAPITA TUITION CHARGE</b>   |                                      |                           |   |    |                   |
| 84  | <b>LESS OFFSETTING RECEIPTS/REVENUES:</b>  |                                      |                           |   |    |                   |
| 85  | TR   | Revenues 9-14, L42, Col F            | 1411                      | Regular -Transp Fees from Pupils or Parents (In State)  | \$ | 0                 |
| 86  | TR   | Revenues 9-14, L44, Col F            | 1413                      | Regular - Transp Fees from Other Sources (In State)   |    | 0                 |
| 87  | TR   | Revenues 9-14, L45, Col F            | 1415                      | Regular - Transp Fees from Co-curricular Activities (In State)  |    | 0                 |
| 88  | TR   | Revenues 9-14, L46, Col F            | 1416                      | Regular Transp Fees from Other Sources (Out of State)   |    | 0                 |
| 89  | TR   | Revenues 9-14, L51, Col F            | 1431                      | CTE - Transp Fees from Pupils or Parents (In State)   |    | 0                 |
| 90  | TR   | Revenues 9-14, L53, Col F            | 1433                      | CTE - Transp Fees from Other Sources (In State)   |    | 0                 |
| 91  | TR   | Revenues 9-14, L54, Col F            | 1434                      | CTE - Transp Fees from Other Sources (Out of State)   |    | 0                 |
| 92  | TR   | Revenues 9-14, L55, Col F            | 1441                      | Special Ed - Transp Fees from Pupils or Parents (In State)  |    | 0                 |
| 93  | TR   | Revenues 9-14, L57, Col F            | 1443                      | Special Ed - Transp Fees from Other Sources (In State)  |    | 0                 |
| 94  | TR   | Revenues 9-14, L58, Col F            | 1444                      | Special Ed - Transp Fees from Other Sources (Out of State)  |    | 0                 |
| 95  | ED   | Revenues 9-14, L75, Col C            | 1600                      | Total Food Service  |    | 377,823           |
| 96  | ED-O&M   | Revenues 9-14, L82, Col C,D          | 1700                      | Total District/School Activity Income   |    | 84,621            |
| 97  | ED   | Revenues 9-14, L84, Col C            | 1811                      | Rentals - Regular Textbooks   |    | 119,245           |
| 98  | ED   | Revenues 9-14, L87, Col C            | 1819                      | Rentals - Other (Describe & Itemize)  |    | 0                 |
| 99  | ED   | Revenues 9-14, L88, Col C            | 1821                      | Sales - Regular Textbooks   |    | 0                 |
| 100 | ED   | Revenues 9-14, L91, Col C            | 1829                      | Sales - Other (Describe & Itemize)  |    | 534               |
| 101 | ED   | Revenues 9-14, L92, Col C            | 1890                      | Other (Describe & Itemize)  |    | 0                 |
| 102 | ED-O&M   | Revenues 9-14, L95, Col C,D          | 1910                      | Rentals   |    | 9,287             |
| 103 | ED-O&M-TR  | Revenues 9-14, L98, Col C,D,F        | 1940                      | Services Provided Other Districts   |    | 1,057,977         |
| 104 | ED-O&M-DS-TR-MR/SS   | Revenues 9-14, L104, Col C,D,E,F,G   | 1991                      | Payment from Other Districts  |    | 0                 |
| 105 | ED   | Revenues 9-14, L106, Col C           | 1993                      | Other Local Fees (Describe & Itemize)   |    | 55,080            |
| 106 | ED-O&M-TR  | Revenues 9-14, L132, Col C,D,F       | 3100                      | Total Special Education   |    | 287,734           |
| 107 | ED-O&M-MR/SS   | Revenues 9-14, L141, Col C,D,G       | 3200                      | Total Career and Technical Education  |    | 0                 |
| 108 | ED-MR/SS   | Revenues 9-14, L145, Col C,G         | 3300                      | Total Bilingual Ed  |    | 0                 |
| 109 | ED   | Revenues 9-14, L146, Col C           | 3360                      | State Free Lunch & Breakfast  |    | 2,265             |
| 110 | ED-O&M-MR/SS   | Revenues 9-14, L147, Col C,D,G       | 3365                      | School Breakfast Initiative   |    | 0                 |
| 111 | ED-O&M   | Revenues 9-14, L148, Col C,D         | 3370                      | Driver Education  |    | 37,425            |
| 112 | ED-O&M-TR-MR/SS  | Revenues 9-14, L155, Col C,D,F,G     | 3500                      | Total Transportation  |    | 229,283           |
| 113 | ED   | Revenues 9-14, L156, Col C           | 3610                      | Learning Improvement - Change Grants  |    | 0                 |
| 114 | ED-O&M-TR-MR/SS  | Revenues 9-14, L157, Col C,D,F,G     | 3660                      | Scientific Literacy   |    | 0                 |
| 115 | ED-TR-MR/SS  | Revenues 9-14, L158, Col C,F,G       | 3695                      | Truant Alternative/Optional Education   |    | 95,110            |
| 116 | ED-O&M-TR-MR/SS  | Revenues 9-14, L160, Col C,D,F,G     | 3766                      | Chicago General Education Block Grant   |    | 0                 |
| 117 | ED-O&M-TR-MR/SS  | Revenues 9-14, L161, Col C,D,F,G     | 3767                      | Chicago Educational Services Block Grant  |    | 0                 |
| 118 | ED-O&M-DS-TR-MR/SS   | Revenues 9-14, L162, Col C,D,E,F,G   | 3775                      | School Safety & Educational Improvement Block Grant   |    | 0                 |
| 119 | ED-O&M-DS-TR-MR/SS   | Revenues 9-14, L163, Col C,D,E,F,G   | 3780                      | Technology - Technology for Success   |    | 0                 |
| 120 | ED-TR  | Revenues 9-14, L164, Col C,F         | 3815                      | State Charter Schools   |    | 0                 |
| 121 | O&M  | Revenues 9-14, L167, Col D           | 3925                      | School Infrastructure - Maintenance Projects  |    | 50,000            |
| 122 | ED-O&M-DS-TR-MR/SS-Tort  | Revenues 9-14, L168, Col C-G,J       | 3999                      | Other Restricted Revenue from State Sources   |    | 7,390             |
| 123 | ED   | Revenues 9-14, L177, Col C           | 4045                      | Head Start (Subtract)   |    | 0                 |
| 124 | ED-O&M-TR-MR/SS  | Revenues 9-14, L181, Col C,D,F,G     | -                         | Total Restricted Grants-In-Aid Received Directly from Federal Govt  |    | 0                 |
| 125 | ED-O&M-TR-MR/SS  | Revenues 9-14, L188, Col C,D,F,G     | 4100                      | Total Title V   |    | 0                 |
| 126 | ED-MR/SS   | Revenues 9-14, L198, Col C,G         | 4200                      | Total Food Service  |    | 218,172           |
| 127 | ED-O&M-TR-MR/SS  | Revenues 9-14, L204, Col C,D,F,G     | 4300                      | Total Title I   |    | 192,795           |
| 128 | ED-O&M-TR-MR/SS  | Revenues 9-14, L209, Col C,D,F,G     | 4400                      | Total Title IV  |    | 17,424            |
| 129 | ED-O&M-TR-MR/SS  | Revenues 9-14, L213, Col C,D,F,G     | 4620                      | Fed - Spec Education - IDEA - Flow Through  |    | 289,807           |
| 130 | ED-O&M-TR-MR/SS  | Revenues 9-14, L214, Col C,D,F,G     | 4625                      | Fed - Spec Education - IDEA - Room & Board  |    | 0                 |
| 131 | ED-O&M-TR-MR/SS  | Revenues 9-14, L215, Col C,D,F,G     | 4630                      | Fed - Spec Education - IDEA - Discretionary   |    | 0                 |
| 132 | ED-O&M-TR-MR/SS  | Revenues 9-14, L216, Col C,D,F,G     | 4699                      | Fed - Spec Education - IDEA - Other (Describe & Itemize)  |    | 0                 |
| 133 | ED-O&M-MR/SS   | Revenues 9-14, L221, Col C,D,G       | 4700                      | Total CTE - Perkins   |    | 0                 |
| 158 | ED-O&M-DS-TR-MR/SS-Tort  | Revenue Adjustments (C224 thru J251) | 4800                      | Total ARRA Program Adjustments  |    | 0                 |
| 159 | ED   | Revenues 9-14, L253, Col C           | 4901                      | Race to the Top   |    | 0                 |
| 160 | ED-O&M-DS-TR-MR/SS-Tort  | Revenues 9-14, L254, Col C-G,J       | 4902                      | Race to the Top-Preschool Expansion Grant   |    | 0                 |
| 161 | ED-TR-MR/SS  | Revenues 9-14, L255, Col C,F,G       | 4905                      | Title III - Immigrant Education Program (IEP)   |    | 0                 |
| 162 | ED-TR-MR/SS  | Revenues 9-14, L256, Col C,F,G       | 4909                      | Title III - Language Inst Program - Limited Eng (LIPLEP)  |    | 0                 |
| 163 | ED-O&M-TR-MR/SS  | Revenues 9-14, L257, Col C,D,F,G     | 4920                      | McKinney Education for Homeless Children  |    | 0                 |
| 164 | ED-O&M-TR-MR/SS  | Revenues 9-14, L258, Col C,D,F,G     | 4930                      | Title II - Eisenhower Professional Development Formula  |    | 0                 |
| 165 | ED-O&M-TR-MR/SS  | Revenues 9-14, L259, Col C,D,F,G     | 4932                      | Title II - Teacher Quality  |    | 51,093            |
| 166 | ED-O&M-TR-MR/SS  | Revenues 9-14, L260, Col C,D,F,G     | 4960                      | Federal Charter Schools   |    | 0                 |
| 167 | ED-O&M-TR-MR/SS  | Revenues 9-14, L261, Col C,D,F,G     | 4981                      | State Assessment Grants   |    | 0                 |
| 168 | ED-O&M-TR-MR/SS  | Revenues 9-14, L262, Col C,D,F,G     | 4982                      | Grant for State Assessments and Related Activities  |    | 0                 |
| 169 | ED-O&M-TR-MR/SS  | Revenues 9-14, L263, Col C,D,F,G     | 4991                      | Medicaid Matching Funds - Administrative Outreach   |    | 45,084            |
| 170 | ED-O&M-TR-MR/SS  | Revenues 9-14, L264, Col C,D,F,G     | 4992                      | Medicaid Matching Funds - Fee-for-Service Program   |    | 23,094            |
| 171 | ED-O&M-TR-MR/SS  | Revenues 9-14, L265, Col C,D,F,G     | 4998                      | Other Restricted Revenue from Federal Sources (Describe & Itemize)  |    | 0                 |
| 172 | ED-TR-MR/SS  | Revenues (Part of EBF Payment)       | 3100                      | Special Education Contributions from EBF Funds **   |    | 414,799           |
| 173 | ED-MR/SS   | Revenues (Part of EBF Payment)       | 3300                      | English Learning (Bilingual) Contributions from EBF Funds ***   |    | 3,874             |
| 175 |  |                                      |                           | <b>Total Deductions for PCTC Computation Line 85 through Line 173</b>   | \$ | <b>3,669,916</b>  |
| 176 |  |                                      |                           | <b>Net Operating Expense for Tuition Computation (Line 78 minus Line 175)</b>   |    | <b>14,291,409</b> |
| 177 |  |                                      |                           | <b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>  |    | <b>1,830,951</b>  |
| 178 |  |                                      |                           | <b>Total Allowance for PCTC Computation (Line 176 plus Line 177)</b>  |    | <b>16,122,360</b> |
| 179 |  |                                      |                           | <b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b> |    | <b>1,051.90</b>   |
| 180 |  |                                      |                           | <b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>  | \$ | <b>15,326.89</b>  |
| 181 |  |                                      |                           |   |    |                   |
| 182 | * The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE  |                                      |                           |   |    |                   |
| 183 | ** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.   |                                      |                           |   |    |                   |
| 184 | *** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district. |                                      |                           |   |    |                   |
| 185 |  |                                      |                           |   |    |                   |
| 186 | Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>   |                                      |                           |   |    |                   |

Illinois State Board of Education  
School Business Services Department

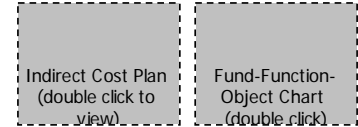
**Current Year Payment on Contracts For Indirect Cost Rate Computation**

**Instructions:**

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

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

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



- In column (A) enter the **name** of the **Fund-Function-Object** of the account where the payment was made on each contract in the current year.
- In column (B) enter the **number** of the **Fund-Function-Object** of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600
- In Column (C) enter the **name of the Company** that is listed on the contract.
- In column (D) enter the **total amount paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
- Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
- The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2022.

| Fund-Function-Object Name<br>Where the Expenditure was Recorded<br>(Column A) | Fund- Function-<br>Object Number<br>(Column B) | Contracted Company Name<br>(Column C) | Current Year<br>Amount Paid on<br>Contract<br>(Column D) | Contract Amount Applied<br>to the Indirect Cost Rate<br>Base<br>(Column E) | Contract Amount deducted<br>from the Indirect Cost Rate<br>Base<br>(Column F) |
|---|--|---------------------------------------|--|--|---|
| <i>Enter as shown here: ED-Instruction-Other</i>                              | 10-1000-600                                    | <i>Company Name</i>                   | 500,000  | 25,000   | 475,000   |
| ED-INSTRUCTION-OTHER  | 10-1000-600                                    | SEAL SOUTH                            | 78,837   | 25,000   | 53,837  |
| ED-INSTRUCTION-OTHER  | 10-1000-600                                    | LIGHTED WAY ASSOCIATION               | 174,615  | 25,000   | 149,615   |
| ED-INSTRUCTION-OTHER  | 10-1000-600                                    | BABY FOLD                             | 103,220  | 25,000   | 78,220  |
| ED-INSTRUCTION-OTHER  | 10-1000-600                                    | EASTER SEALS                          | 29,240   | 25,000   | 4,240   |
| ED-INSTRUCTION-OTHER  | 10-1000-600                                    | KANSAS STATE BANK                     | 15,943   | 15,943   | 0   |
| TRANS.-PUPIL TRANS.-PURCHASED SERVICES  | 40-2550-300                                    | IL CENTRAL SCHOOL BUS                 | 668,829  | 25,000   | 643,829   |
| TORT-GENERAL ADMIN-PURCHASED SERVICES   | 80-2300-300                                    | PRAIRIE STATE INSURANCE COOP          | 65,750   | 25,000   | 40,750  |
| ED-INSTRUCTION-OTHER  | 10-1000-600                                    | GOLDSTR LEARNING                      | 11,151   | 11,151   | 0   |
| ED-INSTRUCTION-OTHER  | 10-1000-600                                    | DELL FINANCIAL                        | 23,114   | 23,114   | 0   |
| ED-INSTRUCTION-SUPPLIES   | 10-1000-400                                    | DELL FINANCIAL                        | 13,156   | 13,156   | 0   |
|   |  |                                       |  | 0  | 0   |
|   |  |                                       |  | 0  | 0   |
|   |  |                                       |  | 0  | 0   |
| <b>Total</b>  |  |                                       | 1,183,855  | 63,364   | 970,491   |

**ESTIMATED INDIRECT COST DATA**

|    | A  | B               | C | D                         | E                   | F                           | G                   | H |
|----|--|-----------------|---|---------------------------|---------------------|-----------------------------|---------------------|---|
| 1  | <b>ESTIMATED INDIRECT COST RATE DATA</b>   |                 |   |                           |                     |                             |                     |   |
| 2  | <b>SECTION I</b>   |                 |   |                           |                     |                             |                     |   |
| 3  | <b>Financial Data To Assist Indirect Cost Rate Determination</b>   |                 |   |                           |                     |                             |                     |   |
| 4  | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>   |                 |   |                           |                     |                             |                     |   |
| 5  | <p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p> |                 |   |                           |                     |                             |                     |   |
| 6  | <b>Support Services - Direct Costs (1-2000) and (5-2000)</b>   |                 |   |                           |                     |                             |                     |   |
| 7  | Direction of Business Support Services (1-2510) and (5-2510)   |                 |   |                           |                     |                             |                     |   |
| 8  | Fiscal Services (1-2520) and (5-2520)  |                 |   |                           |                     |                             |                     |   |
| 9  | Operation and Maintenance of Plant Services (1, 2, and 5-2540)   |                 |   |                           |                     |                             |                     |   |
| 10 | Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>  |                 |   |                           |                     | 289,996                     |                     |   |
| 11 | Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).  |                 |   |                           |                     | 21,918                      |                     |   |
| 12 | Internal Services (1-2570) and (5-2570)  |                 |   |                           |                     |                             |                     |   |
| 13 | Staff Services (1-2640) and (5-2640)   |                 |   |                           |                     |                             |                     |   |
| 14 | Data Processing Services (1-2660) and (5-2660)   |                 |   |                           |                     |                             |                     |   |
| 15 | <b>SECTION II</b>  |                 |   |                           |                     |                             |                     |   |
| 16 | <b>Estimated Indirect Cost Rate for Federal Programs</b>   |                 |   |                           |                     |                             |                     |   |
| 17 |  |                 |   | <b>Restricted Program</b> |                     | <b>Unrestricted Program</b> |                     |   |
| 18 |  | <b>Function</b> |   | <b>Indirect Costs</b>     | <b>Direct Costs</b> | <b>Indirect Costs</b>       | <b>Direct Costs</b> |   |
| 19 | <b>Instruction</b>   | 1000            |   |                           | 9,617,687           |                             | 9,617,687           |   |
| 20 | <b>Support Services:</b>   |                 |   |                           |                     |                             |                     |   |
| 21 | Pupil  | 2100            |   |                           | 772,307             |                             | 772,307             |   |
| 22 | Instructional Staff  | 2200            |   |                           | 145,576             |                             | 145,576             |   |
| 23 | General Admin.   | 2300            |   |                           | 1,758,704           |                             | 1,758,704           |   |
| 24 | School Admin   | 2400            |   |                           | 313,709             |                             | 313,709             |   |
| 25 | <b>Business:</b>   |                 |   |                           |                     |                             |                     |   |
| 26 | Direction of Business Spt. Srv.  | 2510            |   | 27,773                    | 0                   | 27,773                      | 0                   |   |
| 27 | Fiscal Services  | 2520            |   | 151,422                   | 0                   | 151,422                     | 0                   |   |
| 28 | Oper. & Maint. Plant Services  | 2540            |   |                           | 1,669,119           | 1,669,119                   | 0                   |   |
| 29 | Pupil Transportation   | 2550            |   |                           | 816,647             |                             | 816,647             |   |
| 30 | Food Services  | 2560            |   |                           | 209,742             |                             | 209,742             |   |
| 31 | Internal Services  | 2570            |   | 67,449                    | 0                   | 67,449                      | 0                   |   |
| 32 | <b>Central:</b>  |                 |   |                           |                     |                             |                     |   |
| 33 | Direction of Central Spt. Srv.   | 2610            |   |                           | 0                   |                             | 0                   |   |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv.  | 2620            |   |                           | 173,442             |                             | 173,442             |   |
| 35 | Information Services   | 2630            |   |                           | 113,129             |                             | 113,129             |   |
| 36 | Staff Services   | 2640            |   | 0                         | 0                   | 0                           | 0                   |   |
| 37 | Data Processing Services   | 2660            |   | 50,269                    | 0                   | 50,269                      | 0                   |   |
| 38 | <b>Other:</b>  | 2900            |   |                           | 352,508             |                             | 352,508             |   |
| 39 | <b>Community Services</b>  | 3000            |   |                           | 0                   |                             | 0                   |   |
| 40 | <b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>   |                 |   |                           | (970,491)           |                             | (970,491)           |   |
| 41 | <b>Total</b>   |                 |   | 296,913                   | 14,972,079          | 1,966,032                   | 13,302,960          |   |
| 42 |  |                 |   | <b>Restricted Rate</b>    |                     | <b>Unrestricted Rate</b>    |                     |   |
| 43 |  |                 |   | Total Indirect Costs:     | 296,913             | Total Indirect Costs:       | 1,966,032           |   |
| 44 |  |                 |   | Total Direct Costs:       | 14,972,079          | Total Direct Costs:         | 13,302,960          |   |
| 45 |  |                 |   | <b>= 1.98%</b>            |                     | <b>= 14.78%</b>             |                     |   |

|    | A  | B                        | C                 | D                   | E                                 | F   |
|----|--|--------------------------|-------------------|---------------------|-----------------------------------|---|
| 1  | <b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>  |                          |                   |                     |                                   |   |
| 2  | School Code, Section 17-1.1 (Public Act 97-0357)   |                          |                   |                     |                                   |   |
| 3  | Fiscal Year Ending June 30, 2020   |                          |                   |                     |                                   |   |
| 5  | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. |                          |                   |                     |                                   |   |
| 6  | LaSalle-Peru Township High School  |                          |                   |                     |                                   |   |
| 7  | 35-050-1200-17   |                          |                   |                     |                                   |   |
| 8  | <i>Check box if this schedule is not applicable.....</i>   | <input type="checkbox"/> | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year                  | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. |
| 9  | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>  |                          |                   |                     |                                   |   |
| 10 | <b>Service or Function ( Check all that apply )</b>  |                          |                   |                     | <b>Barriers to Implementation</b> | (Limit text to 200 characters, for additional space use line 33 and 38)                                       |
| 11 | Curriculum Planning  |                          |                   |                     |                                   |   |
| 12 | Custodial Services   |                          |                   |                     |                                   |   |
| 13 | Educational Shared Programs  |                          |                   |                     |                                   |   |
| 14 | Employee Benefits  |                          |                   |                     |                                   |   |
| 15 | Energy Purchasing  |                          | X                 | X                   |                                   | Constellation Newenergy   |
| 16 | Food Services  |                          |                   |                     |                                   |   |
| 17 | Grant Writing  |                          |                   |                     |                                   |   |
| 18 | Grounds Maintenance Services   |                          |                   |                     |                                   |   |
| 19 | Insurance  |                          |                   |                     |                                   |   |
| 20 | Investment Pools   |                          |                   |                     |                                   |   |
| 21 | Legal Services   |                          |                   |                     |                                   |   |
| 22 | Maintenance Services   |                          |                   |                     |                                   |   |
| 23 | Personnel Recruitment  |                          |                   |                     |                                   |   |
| 24 | Professional Development   |                          | X                 | X                   |                                   | Peru, LaSalle, Oglesby, Dimmick, Deer Park, Tonica Waltham  |
| 25 | Shared Personnel   |                          |                   |                     |                                   |   |
| 26 | Special Education Cooperatives   |                          | X                 | X                   |                                   | L.E.A.S.E.  |
| 27 | STEM (science, technology, engineering and math) Program Offerings   |                          |                   |                     |                                   |   |
| 28 | Supply & Equipment Purchasing  |                          |                   |                     |                                   |   |
| 29 | Technology Services  |                          |                   |                     |                                   |   |
| 30 | Transportation   |                          | X                 | X                   |                                   | IL. Central Bus Co., LaSalle-Peru   |
| 31 | Vocational Education Cooperatives  |                          | X                 | X                   |                                   | Area Career Center  |
| 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 |  |                          |                   |                     |                                   |   |

**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: LaSalle-Peru Township High School District 1  
 RCDT Number: 35-050-1200-17

| Description   | Funct. No. | Actual Expenditures, Fiscal Year 2020 |                                       |                     |         | Budgeted Expenditures, Fiscal Year 2021 |                                       |                   |         |
|---|------------|---------------------------------------|---------------------------------------|---------------------|---------|---|---------------------------------------|-------------------|---------|
|   |            | (10)<br>Educational Fund              | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund * | Total   | (10)<br>Educational Fund                | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund | Total   |
| 1. Executive Administration Services  | 2320       | 186,162                               |                                       | 21,362              | 207,524 | 186,857                                 |                                       |                   | 186,857 |
| 2. Special Area Administration Services   | 2330       | 69,231                                |                                       | 20,000              | 89,231  | 69,231                                  |                                       |                   | 69,231  |
| 3. Other Support Services - School Administration   | 2490       | 0                                     |                                       | 0                   | 0       | 0                                       |                                       |                   | 0       |
| 4. Direction of Business Support Services   | 2510       | 23,634                                | 0                                     | 0                   | 23,634  | 21,992                                  |                                       |                   | 21,992  |
| 5. Internal Services  | 2570       | 58,588                                |                                       | 0                   | 58,588  | 59,404                                  |                                       |                   | 59,404  |
| 6. Direction of Central Support Services  | 2610       | 0                                     |                                       | 0                   | 0       |   |                                       |                   | 0       |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. |            |                                       |                                       |                     | 0       |   |                                       |                   | 0       |
| <b>8. Totals</b>  |            | 337,615                               | 0                                     | 41,362              | 378,977 | 337,484                                 | 0                                     | 0                 | 337,484 |
| <b>9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)</b>                    |            |                                       |                                       |                     |         |   |                                       |                   | -11%    |

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

**CERTIFICATION**

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

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021. To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

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

School District Name: LaSalle-Peru Township High School District No. 120  
 RCDT Number: 35-050-1200-17

| FY 2020 Tort Fund Expenditures   | FY 2020 Function | FY 2020 Total Expenditure | How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020 |               |               |               |               |               |   | Total (Must agree with Expenditures in column E) |
|--|------------------|---------------------------|--|---------------|---------------|---------------|---------------|---------------|---|--|
|  |                  |                           | Function 2320  | Function 2330 | Function 2490 | Function 2510 | Function 2570 | Function 2610 | Other Function Outside of the LAC Functions |  |
| Claims Paid from Self Insurance Fund   | 2361             | 0                         |  |               |               |               |               |               |   | 0  |
| Workers' Compensation or Worker's Occupation Disease Acts Pymts  | 2362             | 95,755                    |  |               |               |               |               |               | 95,755                                      | 95,755   |
| Unemployment Insurance Payments  | 2363             | 800                       |  |               |               |               |               |               | 800   | 800  |
| Insurance Payments (Regular or Self-Insurance)   | 2364             | 65,750                    |  |               |               |               |               |               | 65,750                                      | 65,750   |
| Risk Management and Claims Services Payments   | 2365             | 957,698                   | 21,362   | 20,000        |               |               |               |               | 916,336                                     | 957,698  |
| Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2366             | 0                         |  |               |               |               |               |               |   | 0  |
|  | 2367             | 161,393                   |  |               |               |               |               |               | 161,393                                     | 161,393  |
| Reciprocal Insurance Payments  | 2368             | 0                         |  |               |               |               |               |               |   | 0  |
| Legal Services   | 2369             | 3,673                     |  |               |               |               |               |               | 3,673                                       | 3,673  |
| Property Insurance (Buildings & Grounds)   | 2371             | 0                         |  |               |               |               |               |               |   | 0  |
| Vehicle Insurance (Transportation)   | 2372             | 0                         |  |               |               |               |               |               |   | 0  |
| <b>Totals</b>  |                  | <b>1,285,069</b>          | <b>21,362</b>  | <b>20,000</b> | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>1,243,707</b>                            | <b>1,285,069</b>                                 |

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

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

1. Page 10, Line 74 - Misc. food rebates and sales
2. Page 10, Line 81 - Dinner Reception Ticket Sales
3. Page 10, Line 91 - Damaged Textbook Fees
4. Page 11, Line 106 - Retiree Insurance Payments
5. Page 11, Line 107 - Misc. Refunds & Reimbursements
6. Page 12, Line 168 - IL Arts Council Grant
7. Page 15, Line 41 - Security Guard & Detention Monitor Expenditures
8. Page 16, Line 73 - Computer Services Expenditures
9. Page 18, Line 171 - Bond Fees
10. Page 19, Line 237 - Security Guard & Detention Monitor Benefits
11. Page 20, Line 278 - Computer Services Benefits
12. Page 24, Line 39 - Capital Lease
13. Page 24, Line 40 - Capital Lease

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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*Thomas R. Pepper, CPA  
Russell J. Rumbold II, CPA*

*Tim C. Custis, CPA  
Jason A. Hobulin, CPA*

## **Independent Auditor's Report**

To the Board of Education  
LaSalle-Peru Township High School District No. 120  
LaSalle, Illinois

We have audited the accompanying financial statements of LaSalle-Peru Township High School District No. 120 which are comprised of the Statement of Assets and Liabilities Arising from Cash Transactions as of June 30, 2020, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual for the year then ended and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note #1 of the financial statements, the financial statements are prepared by LaSalle-Peru Township High School District No. 120 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the audit requirements of State of Illinois.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of LaSalle-Peru Township High School District No. 120 as of June 30, 2020, or changes in financial position for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of LaSalle-Peru Township High School District No. 120 as of June 30, 2020, and the respective changes in regulatory basis financial position, and the respective budgetary comparison statements during the fiscal year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education and described in Note #1.

### **Other Reporting Responsibilities**

#### *Schedule of Expenditures of Federal Awards*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise LaSalle-Peru Township High School District No. 120's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The 2019 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us and our report dated October 28, 2019 expressed an unqualified opinion that such information was fairly stated in all material respects in relation to the 2019 financial statements as a whole.

#### *Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 23 through 25, statistical section on pages 26 through 30 and the itemization schedule on page 34, and Schedules for Trust and Agency Funds are presented for the purposes of additional analysis and are not a required part of the financial statements of LaSalle-Peru Township High School District No. 120. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 27 and per capita tuition charges on page 28, is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The information on pages 27-28 & 30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations.

*Other Information*

The information provided on pages 2 through 4, and page 37 are presented for the purposes of additional analysis and are not a required part of the financial statements of LaSalle-Peru Township High School District No. 120. The Report on Shared Services or Outsourcing on page 31 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on pages 32 and 33 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 27 and per capita tuition charges on page 28, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 10, 2020, on our consideration of LaSalle-Peru Township High School District No. 120 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle-Peru Township High School District No. 120's internal control over financial reporting and compliance.

*Gerenz and Associates, Ltd.*

Peoria, Illinois  
December 10, 2020

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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*Thomas R. Pepper, CPA*  
*Russell J. Rumbold II, CPA*

*Tim C. Custis, CPA*  
*Jason A. Hobulin, CPA*

## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To the Board of Education  
LaSalle-Peru Township High School No. 120  
LaSalle, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of LaSalle-Peru Township High School No. 120 as of and for the year ended June 30, 2020 and the related notes to the financial statements which collectively comprise LaSalle-Peru Township High School No. 120's basic financial statements, and have issued our report thereon dated December 10, 2020. Our report expressed an adverse opinion because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered LaSalle-Peru Township High School No. 120's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle-Peru Township High School No. 120's internal control. Accordingly we do not express an opinion on the effectiveness of LaSalle-Peru Township High School No. 120's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the school district's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether LaSalle-Peru Township High School No. 120's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
December 10, 2020

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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*Thomas R. Pepper, CPA  
Russell J. Rumbold II, CPA*

*Tim C. Custis, CPA  
Jason A. Hobulin, CPA*

## **Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by The Uniform Guidance**

To the Board of Education  
LaSalle-Peru Township High School No. 120  
LaSalle, Illinois

### **Report on Compliance for Each Major Federal Program**

We have audited LaSalle-Peru Township High School No. 120's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020. LaSalle-Peru Township High School No. 120's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, contracts, and terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of LaSalle-Peru Township High School No. 120's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle-Peru Township High School No. 120's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on LaSalle-Peru Township High School No. 120's compliance with those requirements.

### **Opinion on Each Major Federal Program**

In our opinion, LaSalle-Peru Township High School No. 120 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## **Report on Internal Control Over Compliance**

Management of LaSalle-Peru Township High School No. 120 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered LaSalle-Peru Township High School No. 120's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of LaSalle-Peru Township High School No. 120's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Purpose of this Report***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
December 10, 2020

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

Component Units

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements that serve pupils from numerous districts, should be included within its financial statements as component units. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Certain joint agreements have been determined to be part of the reporting entity because the District exercises significant influence over the assets, operations, and management of the joint agreements. However, the joint agreements are required to be separately audited and reported to the Illinois State Board of Education. These financial statements therefore represent only the financial condition and operations of the primary government, LaSalle-Peru Township High School District No. 120.

The joint agreement consists of LaSalle-Peru Area Career Center. The financial information for the joint agreement can be obtained from the office of the Area Career Center located at 200 Ninth Street, Peru, Illinois 61354. The District is the administrative district for LaSalle-Peru Area Career Center. The District provided services to LaSalle-Peru Area Career Center totaling \$735,481 and the District paid \$327,525 to LaSalle-Peru Area Career Center for student tuition and building rent.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The Operations and Maintenance Fund, Transportation Fund and Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purpose.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Fire Prevention and Safety Fund and Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Fiduciary Funds -

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Agency Funds include Student Activity Funds, Memorial and Scholarship Funds, and Convenience Accounts. They account for assets held by the District as an agent for the students, teachers, and other entities. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations and trusts are equal to the assets.

The Expendable Trust Fund (Flexible Benefit Plan Fund) is used to account for the District's flexible benefit plan.

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not maintain a formal capitalization policy, but does follow grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$1,830,951 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$17,013,326. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

|   |            |
|---|------------|
| Depreciable Land                                | 50 years   |
| Buildings                                       |            |
| Permanent                                       | 50 years   |
| Temporary                                       | 20 years   |
| Infrastructure Improvements other than Building | 20 years   |
| Capitalized Equipment                           | 3-10 years |

Long-term liabilities expected to be financed from Debt Services Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received.

In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, and Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 25, 2019 and was amended on June 24, 2020. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of less than 90 days.

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

H. Fund Balances

In accordance with Government Accounting Standards, fund balances are classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

**Nonspendable** - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

**Restricted** - The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The District has certain funds that are, by definition, restricted for specified purposes. These funds consist of the Operations and Maintenance, Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and the Fire Prevention and Safety funds.

**Committed** - The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** - The assigned fund balance classification refers to amounts that are constrained by the government’s intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by the School Board itself by assigning amounts to be used for specific purposes.

**Unassigned** - The unassigned fund balance classification is the residual classification for amounts in the general funds (Educational and Working Cash) for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

It is the District’s policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned fund balances) are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which is a special purpose reporting framework. The regulatory basis reports Reserved and Unreserved fund balance. See Note #3 for more detail.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2020

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Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in LaSalle and Bureau Counties. The 2019 levy was passed by the board on December 18, 2019. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes received as reflected in this report are from the 2018 and prior tax levies.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

|                            | Maximum<br>Rate | Actual<br>2019 Rate | Actual<br>2018 Rate | Actual<br>2017 Rate |
|----------------------------|-----------------|---------------------|---------------------|---------------------|
| Educational                | 0.92000         | 0.92000             | 0.92000             | 0.92000             |
| Operations and Maintenance | 0.25000         | 0.25000             | 0.25000             | 0.25000             |
| Transportation             | 0.12000         | 0.12000             | 0.12000             | 0.12000             |
| Debt Services              | None            | 0.76150             | 0.79190             | 0.79950             |
| Municipal Retirement       | None            | 0.04535             | 0.03036             | 0.03011             |
| Social Security            | None            | 0.05575             | 0.03542             | 0.02510             |
| Tort Immunity              | None            | 0.24663             | 0.23383             | 0.22582             |
| Leasing                    | 0.05000         | 0.05000             | 0.05000             | 0.05000             |
| Special Education          | 0.02000         | 0.02000             | 0.02000             | 0.02000             |
| Fire Prevention and Safety | 0.05000         | 0.05000             | 0.05000             | 0.05000             |
| Working Cash               | 0.05000         | <u>0.05000</u>      | <u>0.05000</u>      | <u>0.05000</u>      |
| Total                      |                 | <u>2.56923</u>      | <u>2.55151</u>      | <u>2.54053</u>      |

Note #3 – Regulatory Fund Balances

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which consists of Reserved and Unreserved Fund Balances. Reserved Fund Balances results when constraints placed on fund balance use is either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation. Unreserved Fund Balances consists of fund balance that does not meet the criteria of the preceding category.

The District has the following categories of reserved fund balances:

1. Special Education Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$229,618.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$50,000 in the Operations and Maintenance Fund.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #3 – Regulatory Fund Balances (cont'd)

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$94,427. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Trust Funds

Proceeds for restricted scholarship funds have exceeded disbursements resulting in a restricted balance of \$92,759 in the Trust and Agency Fund as of June 30, 2020. Additionally, the District administers a Flexible Benefit Plan Fund that had a balance of \$4,854. This balance of \$97,613 is included in the financial statements as Reserved in the Trust and Agency Funds.

7. Drivers' Education

Cash disbursed and the related cash receipts for drivers' education are accounted for in the Educational Fund. Expenditures disbursed exceeded revenues received for this purpose, resulting in no restricted balance.

When both reserved and unreserved resources are available for use, it is the District's policy to use reserved resources first to finance qualifying activities, then unreserved resources as they are needed.

Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235), and Section 8-7 of the School Code of Illinois (105 ILCS 5). These include the following items:

- (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in interest-bearing savings accounts, interest-bearing certificates of deposits, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (3) in short term obligations of corporations organized in the United States with assets exceeding \$500,000,000;

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #4 – Deposits and Investments (cont'd)

- (4) in money market mutual funds registered under the Investment Company Act of 1940;
- (5) in short term discount obligations of the Federal National Mortgage Association;
- (6) in dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States and is located within the State of Illinois;
- (7) in a Public Treasurer's Investment Pool created under Section 17 of the State Treasurer Act;
- (8) in the Illinois School District Liquid Asset Fund Plus;
- (9) in repurchase agreements of government securities;
- (10) in any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto.

**Custodial Credit Risk Related to Deposits with Financial Institutions**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The District's investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board's Statement III, Category I, the highest recognized safekeeping procedures.

As of June 30, 2020, \$16,040,841 of the District's deposits were collateralized with securities held by the pledging financial institution in the District's name and \$1,439,971 of the District's deposits were uncollateralized.

The District considers all short-term, highly liquid investments that are readily convertible to cash as a cash equivalent. As of June 30, 2020, cash equivalents consisted of Northern Institutional Government Select Money Market funds, which is a high yield money market public fund. The bank balance of the money market fund was \$1,439,971. This item is included as a deposit because the balances vary frequently, sometimes daily, based on the cash needs of the District. As of June 30, 2020, this deposit was uncollateralized, therefore exposed to custodial credit risk.

**Custodial Credit Risk of Investments**

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, none of the District's investments were subject to custodial credit risk due to one of the following:

- Investments were part of an insured pool
- Investments were book-entry only in the name of the District and were fully insured
- Investments were part of a mutual fund
- Investments were held by an agent in the District's name

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2020

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Note #4 – Deposits and Investments (cont'd)

**Interest Rate Risk**

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of June 30, 2020, the District had the following investments. All investments are in an external investment pool:

| <u>Investment Type</u>              | <u>Cost</u>   | <u>Fair Value</u> | <u>Investment Maturities (in Years)</u> |               |             |                     |
|-------------------------------------|---------------|-------------------|---|---------------|-------------|---------------------|
|                                     |               |                   | <u>Less Than 1</u>                      | <u>1-5</u>    | <u>6-10</u> | <u>More Than 10</u> |
| Virtus Tactical Allocation Fund     | 17,433        | 21,498            | 21,498                                  | 0             | 0           | 0                   |
| Collateralized Mortgage Obligations | <u>16,301</u> | <u>19,410</u>     | <u>0</u>                                | <u>19,410</u> | <u>0</u>    | <u>0</u>            |
|                                     | <u>33,734</u> | <u>40,908</u>     | <u>21,498</u>                           | <u>19,410</u> | <u>0</u>    | <u>0</u>            |

Concentration of Credit Risk - The District places no limit on the amount that may be invested in any one issuer.

The Virtus Tactical Allocation Fund seeks long-term capital growth and current income from a balanced investment of stocks, bonds and money market securities.

Note #5 – General Fixed Asset Account Group

A summary of changes in general fixed assets follows:

|   | <u>Balance</u>      | <u>Additions</u> | <u>Deletions*</u> | <u>Balance</u>       |
|---|---------------------|------------------|-------------------|----------------------|
|   | <u>July 1, 2019</u> |                  |                   | <u>June 30, 2020</u> |
| Non-Depreciable Land                    | 1,383,822           | 19,200           | 0                 | 1,403,022            |
| Buildings                               | 60,136,416          | 7,339,171        | 0                 | 67,475,587           |
| Improvements Other than Buildings       | 2,004,559           | 76,084           | 0                 | 2,080,643            |
| Capitalized Equipment-10 Year Equipment | 4,336,576           | 400,966          | 328,638           | 4,408,904            |
| Capitalized Equipment-5 Year Equipment  | 234,977             | 119,165          | 0                 | 354,142              |
| Capitalized Equipment-3 Year Equipment  | 0                   | 1,912            | 0                 | 1,912                |
| Construction in Progress                | <u>7,072,559</u>    | <u>0</u>         | <u>7,072,559</u>  | <u>0</u>             |
| Totals                                  | <u>75,168,909</u>   | <u>7,956,498</u> | <u>7,401,197</u>  | <u>75,724,210</u>    |

\*To remove fully depreciated equipment, equipment traded, and completed construction in progress.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #6 – Pension Disclosures

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2020, was \$363,030.

A. Teacher's Retirement System of the State of Illinois

**Plan description**

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. The District employed 137 TRS members during the current fiscal year.

TRS issues a public financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

**Benefits provided**

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire of June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #6 – Pension Disclosures (cont'd)

A. Teacher's Retirement System of the State of Illinois (cont'd)

**Contributions**

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On behalf contributions to TRS.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$6,040,538 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020, were calculated to be \$45,249. \$45,225 was paid toward this obligation in the current fiscal year. The \$24 difference will be considered a write-off.

**Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$149,395 were paid from federal and special trust funds that required employer contributions of \$15,926. \$15,926 of these contributions were paid in the current fiscal year.

**Employer retirement cost contributions.** Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, the employer paid \$14,596 to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of the normal annual allotment.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #6 – Pension Disclosures (cont'd)

B. Illinois Municipal Retirement Fund

**Pension Expense**

For the year ended June 30, 2020, the employer recognized TRS pension expense of \$75,747 on a cash basis under this plan.

**Plan Description.**

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information, for the plan as a whole, but not for individual employers. That report is available for download at <https://www.imrf.org/en/publications-and-archive/annual-financial-reports>.

**Benefits provided.**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #6 – Pension Disclosures (cont'd)

B. Illinois Municipal Retirement Fund (cont'd)

**Employees covered by benefit terms.**

At December 31, 2019, the following employees were covered by the benefit terms:

|   |           |
|---|-----------|
| Retirees or Beneficiaries currently receiving benefits        | 74        |
| Inactive employees entitled to but not yet receiving benefits | 36        |
| Active employees  | <u>68</u> |
| Total Members   | 178       |

**Contributions.**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2019 was 11.06%. The total employer contribution paid for 2019 was \$269,049. The District's contribution rate for the calendar year 2020 is 12.98%. The actual contributions paid during the fiscal year ended June 30, 2020 were \$287,283. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note #7 – Other Post-Employment Benefits

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required by State statutes to allow retirees to continue on their health plans.

A. Teacher Health Insurance Security

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

**On behalf contributions to the THIS Fund**

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 1.24 percent of pay for the year ended June 30, 2020. State of Illinois contributions were \$69,383, and the employer recognized revenue and expenditures of this amount during the year.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #7 – Other Post-Employment Benefits (cont'd)

A. Teacher Health Insurance Security

**Employer contributions to the THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2020. For the year ended June 30, 2020, the employer paid \$71,774 to the THIS Fund, which was 100 percent of the required contribution.

B. Post-Retirement Health Care Plan

**Further information on the THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under “Central Management Services” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Reports prior to FY2013 are available under “Healthcare and Family Services” (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District’s self-funded health insurance plan. The retirees are responsible for a portion of the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2020.

*Plan Description.* The District administers a single employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not have a trust fund and therefore does not issue a separate publicly available financial report.

*Funding Policy.* The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently range from \$673 per month for individual coverage to \$1,948 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

*Contributions Made.* Because the retiree premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

Note #8 – General Long-Term Debt Account Group

Long-term debt at June 30, 2020, is comprised of the following:

Bonded indebtedness –

Bonded indebtedness is reflected in the General Long-Term Debt Account Group. Current requirements for principal and interest expenditures are payable solely from future revenues of the Debt Services Fund which consists principally of property taxes collected by the District and interest earnings.

Capital Leases –

Lease purchase obligations of the District are reflected in the General Long-Term Debt Account Group. The District has various technology obligations outstanding as of June 30, 2020 totaling \$299,597. The lease purchases payments are accounted for in the Educational Fund.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2020

Note #8 – General Long-Term Debt Account Group (cont'd)

The following is a summary of long-term debt activity of the District for the year ended June 30, 2020:

| Description                         | Original Amount | Date of Issue | Date of Maturity | Interest Rate | Balance July 1, 2019 | Additions        | Reductions         | Balance June 30, 2020 | Due In Less Than One Year |
|-------------------------------------|-----------------|---------------|------------------|---------------|----------------------|------------------|--------------------|-----------------------|---------------------------|
| <b>Bonds</b>                        |                 |               |                  |               |                      |                  |                    |                       |                           |
| GO School Bonds                     | 9,315,000       | 03/10/20      | 12/1/38          | 2.36-4.00%    | 0                    | 9,315,000        | 0                  | 9,315,000             | 0                         |
| GO School Bonds                     | 3,675,000       | 04/11/19      | 12/1/22          | 2.80-4.00%    | 3,675,000            | 0                | 0                  | 3,675,000             | 930,000                   |
| GO School Bonds                     | 26,195,000      | 02/21/17      | 12/1/36          | 1.00-5.00%    | 24,700,000           | 0                | (930,000)          | 23,770,000            | 950,000                   |
| GO School Bonds                     | 9,760,000       | 12/22/16      | 06/1/37          | 2.50%         | 9,160,000            | 0                | (385,000)          | 8,775,000             | 395,000                   |
| Working Cash Bonds                  | 3,400,000       | 12/22/15      | 12/1/20          | 4.50%         | 1,925,000            | 0                | (1,545,000)        | 380,000               | 380,000                   |
| Alternate Revenue                   | 3,930,000       | 4/11/13       | 12/1/22          | 2.15%         | <u>1,675,000</u>     | <u>0</u>         | <u>(405,000)</u>   | <u>1,270,000</u>      | <u>415,000</u>            |
| Subtotal Bonds                      |                 |               |                  |               | <u>41,135,000</u>    | <u>9,315,000</u> | <u>(3,265,000)</u> | <u>47,185,000</u>     | <u>3,070,000</u>          |
| <b>Capital Leases</b>               |                 |               |                  |               |                      |                  |                    |                       |                           |
| BB Community Leasing Services       |                 |               |                  |               | 0                    | 305,500          | (78,874)           | 226,626               | 72,770                    |
| Goldstar                            |                 |               |                  |               | 0                    | 11,151           | (11,151)           | 0                     | 0                         |
| American Capital Financial Services |                 |               |                  |               | 44,171               | 0                | (14,138)           | 30,033                | 14,716                    |
| Dell Financial Services             |                 |               |                  |               | <u>62,868</u>        | <u>0</u>         | <u>(19,930)</u>    | <u>42,938</u>         | <u>20,939</u>             |
| Subtotal Capital Leases             |                 |               |                  |               | <u>107,039</u>       | <u>316,651</u>   | <u>(124,093)</u>   | <u>299,597</u>        | <u>108,425</u>            |
| Total Bonds and Capital Leases      |                 |               |                  |               | <u>41,242,039</u>    | <u>9,631,651</u> | <u>(3,389,093)</u> | <u>47,484,597</u>     | <u>3,178,425</u>          |

The annual debt service requirements of general obligation bonds and leases/other are as follows:

|           | Bonds             |                   | Leases/Other   |               | Total             | Total             | Total                |
|-----------|-------------------|-------------------|----------------|---------------|-------------------|-------------------|----------------------|
|           | Principal         | Interest          | Principal      | Interest      | Principal         | Interest          | Principal & Interest |
| 2021      | 3,070,000         | 1,966,484         | 108,425        | 11,754        | 3,178,425         | 1,978,238         | 5,156,663            |
| 2022      | 3,170,000         | 1,775,431         | 112,824        | 7,354         | 3,282,824         | 1,782,785         | 5,065,609            |
| 2023      | 3,260,000         | 1,655,566         | 78,348         | 2,773         | 3,338,348         | 1,658,339         | 4,996,687            |
| 2024      | 1,790,000         | 1,559,542         | 0              | 0             | 1,790,000         | 1,559,542         | 3,349,542            |
| 2025      | 1,865,000         | 1,479,667         | 0              | 0             | 1,865,000         | 1,479,667         | 3,344,667            |
| 2026-2030 | 10,500,000        | 6,225,043         | 0              | 0             | 10,500,000        | 6,225,043         | 16,725,043           |
| 2031-2035 | 13,105,000        | 3,617,080         | 0              | 0             | 13,105,000        | 3,617,080         | 16,722,080           |
| 2036-2039 | <u>10,425,000</u> | <u>666,522</u>    | <u>0</u>       | <u>0</u>      | <u>10,425,000</u> | <u>666,522</u>    | <u>11,091,522</u>    |
| Total     | <u>47,185,000</u> | <u>18,945,335</u> | <u>299,597</u> | <u>21,881</u> | <u>47,484,597</u> | <u>18,967,216</u> | <u>66,451,813</u>    |

At June 30, 2020, the excess of assets over liabilities of the Debt Services Fund was allocable to the individual issues as follows:

| <u>Bond Issue Dated</u> | <u>Amount</u>  |
|-------------------------|----------------|
| December 22, 2015       | 577            |
| April 11, 2013          | 21,721         |
| April 1, 2019           | 7,136          |
| December 22, 2016       | 9,052          |
| February 21, 2017       | 3,044          |
| March 10, 2020          | <u>618,476</u> |
| Total                   | <u>660,006</u> |

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 6.9% of the latest equalized assessed value. The equalized assessed value used to calculate total debt limit as of January 1, 2019 was \$734,619,994. The rate setting equalized assessed value as of January 1, 2019 was \$568,794,780.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #8 – General Long-Term Debt Account Group (cont'd)

The estimated legal debt margin of the District at June 30, 2020 was calculated as follows:

|                      |                     |
|----------------------|---------------------|
| Legal Debt Limit     | 50,688,780          |
| Less Qualifying Debt | <u>(46,214,597)</u> |
| Legal Debt Margin    | <u>4,474,183</u>    |

Note #9 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2020.

Note #10 - Interfund Transactions

The District made no interfund loan transactions during the year ended June 30, 2020.

The District transferred \$1,197,000 from the Working Cash Fund to the Educational Fund to fund current and future operations. The District also transferred \$255,000 from the Working Cash Fund to the Operations and Maintenance Fund to fund current and future operations. The District also transferred \$131,329 from the Educational Fund to the Debt Services Fund to cover capital lease payments.

Note #11 - Common Bank Accounts

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Note #12 - Self-Insurance Plan

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

The District is self-insured for medical coverage, which is provided to school personnel. Blue Cross/Blue Shield administers claims for a fixed fee per enrolled employee. The District is responsible for the payment of claims up to annual levels of \$60,000 per employee and aggregate claims up to \$1,393,143. Additional claims would be covered by commercial insurance. Future potential claims as of June 30, 2020, were not determinable.

Note #13 - Contingencies

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

Note #14 - Commitments

As of June 30, 2020, the District had the following outstanding construction commitments –

| <u>Contractor</u>          | <u>Project</u>    | <u>Fund</u>                     | <u>Outstanding Amount</u> |
|----------------------------|-------------------|---------------------------------|---------------------------|
| Byrne & Jones Construction | Turf Field        | Capital Projects Fund           | 939,132                   |
| Byrne & Jones Construction | Track Resurfacing | Operations and Maintenance Fund | <u>148,500</u>            |
|                            |                   | Total Construction Commitments  | \$ 1,087,632              |

Unpaid Employee Contracts – Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2020, the total amount of unpaid contracts for services performed during the year ended June 30, 2020, amounted to \$468,697.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2020, the estimated unused vacation pay liability is \$196,396.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. At June 30, 2020, the estimated unused sick pay liability is \$1,863.

Termination Benefits – The District is liable for termination benefits due to retiring employees. As of June 30, 2020, the estimated termination benefit due in future years is \$222,108.

The District has entered into operating lease agreements with Marco for photocopiers. The term of the leases require minimum monthly payments of \$2,951 and \$3,162. The District also entered into an operating lease with Midwest Mailing for a postage machine with monthly payments of \$357. During the year ended June 30, 2020, the District expended \$42,666 on operating leases.

Future minimum lease payments are as follows:

| <u>Fiscal Year</u><br><u>Ending June 30,</u> | <u>Lease</u><br><u>Payments</u> |
|--|---------------------------------|
| 2021   | 42,228                          |
| 2022   | 39,015                          |
| 2023   | 37,943                          |
| 2024   | <u>9,486</u>                    |
| Total  | <u>128,672</u>                  |

Note #15 - Joint Agreements

The District is a member of LaSalle/Putnam County Educational Alliance for Special Education (L.E.A.S.E.) and Starved Rock Associates for Vocational and Technical Education (SRAVTE) along with other area school districts. Financial information for L.E.A.S.E. can be obtained directly from that office located at 1009 Boyce Memorial Drive, Ottawa, IL 61350. Financial information for SRAVTE can be obtained directly from that office located at 200 9<sup>th</sup> Street, Peru, IL 61354. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and are not included in these financial statements. During the year ended June 30, 2020, the District paid \$32,743 to L.E.A.S.E. and \$4,333 to SRAVTE.

LaSALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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Note #16 - Disbursements and Transfers in Excess of Budget

For the year ended June 30, 2020, the district did not have any funds with disbursements and transfers in excess of budgeted amounts.

Note #17 - Risk Management - Claims and Judgments

Significant losses are covered by commercial insurance for all major programs: property, liability, and worker's compensation. During the year ended June 30, 2020, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The District is insured under a cooperative plan for worker's compensation coverage, which carries some risk retention and provides aggregate protection. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2020, there were no significant adjustments in premiums based on actual experience.

Note #18 - Deficit Fund Balances

As of June 30, 2020, the District had no deficit fund balances in any fund.

Note #19 - Other Sources

The District is entered into multiple capital lease agreements for technology equipment. During the fiscal year ended June 30, 2020, the District entered into an agreement totaling \$305,500. Proceeds for these lease payments were recorded as Other Sources in the Educational Fund. See Note #8 for additional information.

Note #20 - COVID-19 Impact

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's operations and finances. The District anticipates increased costs due to efforts to comply with CDC and IDPH guidelines. The District also recognizes that a delay in certain revenues may occur. Given the daily evolution of the COVID-19 outbreak and the global and local responses to curb its spread, the District is not able to estimate the effects on its operation or financial condition.

Note #21 - Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued. The District issued alternative revenue source Series 2020A General Obligation Bonds in July 2020 with a par amount of \$2,235,000.

LASALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
 COMBINING SCHEDULE OF ASSETS, LIABILITIES, FUND BALANCE  
 AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS  
 ALL TRUST AND AGENCY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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| <b><u>ASSETS</u></b>   | <u>Student Activity &amp;<br/>Trust Funds</u> | <u>Flex Benefit<br/>Plan Fund</u> | <u>Total</u>   |
|--|---|-----------------------------------|----------------|
| Cash   | 524,680                                       | 4,854                             | 529,534        |
| Investments  | 23,548  | -                                 | 23,548         |
| Total Assets   | <u>548,228</u>                                | <u>4,854</u>                      | <u>553,082</u> |
| <br>   |   |                                   |                |
| <b><u>LIABILITIES</u></b>  |   |                                   |                |
| Due to other Organizations   | 455,469                                       | -                                 | 455,469        |
| Total Liabilities  | <u>455,469</u>                                | <u>-</u>                          | <u>455,469</u> |
| <br>   |   |                                   |                |
| <b><u>FUND BALANCE AND OTHER CREDITS</u></b>                         |   |                                   |                |
| Net Assets   | 92,759  | 4,854                             | 97,613         |
| <br>   |   |                                   |                |
| <b><u>TOTAL LIABILITIES, FUND BALANCE,<br/>AND OTHER CREDITS</u></b> | <u>548,228</u>                                | <u>4,854</u>                      | <u>553,082</u> |

LASALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
STUDENT ACTIVITY AND TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

|   | Beginning<br>Balance | Increases         | Decreases         | Ending<br>Balance |
|---|----------------------|-------------------|-------------------|-------------------|
| <b>ASSETS</b>                                   |                      |                   |                   |                   |
| Cash and Cash Equivalents                       | 412,127.02           | 583,559.35        | 471,202.12        | 524,484.25        |
| Investments                                     | 23,660.16            | 388.30            | 500.00            | 23,548.46         |
| Total Assets                                    | <u>435,787.18</u>    | <u>583,947.65</u> | <u>471,702.12</u> | <u>548,032.71</u> |
| <b>LIABILITIES (Due to other Organizations)</b> |                      |                   |                   |                   |
| <u>Student Activities</u>                       |                      |                   |                   |                   |
| Advanced Placement                              | 13,919.14            | 28,972.00         | 22,317.80         | 20,573.34         |
| Art Club  | 238.91               | 0.00              | 200.00            | 38.91             |
| Athletic Tournament-Baseball                    | 0.00                 | 400.00            | 400.00            | 0.00              |
| Athletic Tournament-Basketball                  | 0.00                 | 4,255.00          | 4,255.00          | 0.00              |
| Athletic Tournament-Bowling                     | 0.00                 | 4,542.50          | 4,542.50          | 0.00              |
| Athletic Tournament-Golf                        | 0.00                 | 5,809.72          | 5,809.72          | 0.00              |
| Athletic Tournament-Swim                        | 0.00                 | 730.00            | 730.00            | 0.00              |
| Athletic Tournament-Track                       | 0.00                 | 700.00            | 700.00            | 0.00              |
| Athletic Tournament-Tennis                      | 0.00                 | 1,715.00          | 1,715.00          | 0.00              |
| APT   | 6,278.51             | 1,505.00          | 5,735.26          | 2,048.25          |
| Bass Fishing                                    | 623.17               | 0.00              | 0.00              | 623.17            |
| Bookstore                                       | 54,666.31            | 19,296.91         | 14,211.19         | 59,752.03         |
| Camp Money-Cheer                                | 63.00                | 8,295.84          | 5,005.40          | 3,353.44          |
| Camp Money-Bowling                              | 2,101.32             | 0.00              | 942.50            | 1,158.82          |
| Camp Money-Baseball                             | 418.50               | 2,980.00          | 2,662.85          | 735.65            |
| Camp Money-Softball                             | 14.00                | 0.00              | 0.00              | 14.00             |
| Camp Money-Volleyball                           | 3,707.00             | 0.00              | 1,360.50          | 2,346.50          |
| Camp Money-Girls Basketball                     | 21.00                | 2,516.00          | 2,537.00          | 0.00              |
| Camp Money-Boys Basketball                      | 21.00                | 2,511.68          | 0.00              | 2,532.68          |
| Camp Money-Football                             | 635.18               | 2,652.99          | 2,864.95          | 423.22            |
| Camp Money-Wrestling                            | 538.20               | 0.00              | 9.44              | 528.76            |
| Camp Money-Tennis                               | 1,878.52             | 3,697.88          | 2,744.44          | 2,831.96          |
| Camp Money-Golf                                 | 2,556.30             | 1,238.94          | 1,849.15          | 1,946.09          |
| Camp Money-Soccer                               | 125.00               | 0.00              | 42.31             | 82.69             |
| Camp Money-Track                                | 1,900.15             | 74.00             | 1,152.73          | 821.42            |
| Camp Money-Donations                            | 170.00               | 0.00              | 170.00            | 0.00              |
| Cavs in Crisis                                  | 7,499.66             | 1,684.00          | 1,000.00          | 8,183.66          |
| Caval Peers                                     | 1,158.44             | 2,074.26          | 2,033.04          | 1,199.66          |
| Cavalettes                                      | 2,681.16             | 100.00            | 2,049.88          | 731.28            |
| Chess Club                                      | 49.34                | 0.00              | 0.00              | 49.34             |
| Chorus  | 8,136.74             | 7,576.00          | 5,437.98          | 10,274.76         |
| Class of 2020                                   | 4,298.11             | 391.47            | 2,315.75          | 2,373.83          |
| Class of 2021                                   | 1,054.28             | 2,794.00          | 1,095.00          | 2,753.28          |
| Class of 2022                                   | 250.00               | 2,248.90          | 1,709.78          | 789.12            |
| Class of 2023                                   | 0.00                 | 2,084.86          | 1,505.50          | 579.36            |
| Debate Team                                     | 916.83               | 0.00              | 0.00              | 916.83            |
| Drama Club                                      | 1,935.45             | 606.00            | 925.42            | 1,616.03          |
| FCCLA   | 1,538.93             | 0.00              | 111.97            | 1,426.96          |

LASALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE  
STUDENT ACTIVITY AND TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

|  |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
| Field of Dreams                                    | 0.00              | 102,630.60        | 0.00              | 102,630.60        |
| Future Business Leaders - FBLA                     | 1,732.39          | 2,736.35          | 3,061.20          | 1,407.54          |
| Future Farmers of America - FFA                    | 12,509.56         | 55.55             | 1,000.00          | 11,565.11         |
| Gay Straight Alliance                              | 0.00              | 42.75             | 0.00              | 42.75             |
| General Office                                     | 0.00              | 9,968.16          | 9,968.16          | 0.00              |
| Green Team   | 2,030.58          | 0.00              | 0.00              | 2,030.58          |
| Group Interpretation                               | 110.26            | 0.00              | 0.00              | 110.26            |
| Homeless   | 779.83            | 134.66            | 461.66            | 452.83            |
| IHSA Tournaments                                   | 4,201.94          | 17,732.15         | 12,188.61         | 9,745.48          |
| Interest   | 1,312.46          | 944.89            | 516.43            | 1,740.92          |
| Project Lead the Way                               | 0.00              | 2,500.00          | 0.00              | 2,500.00          |
| Key Club   | 1,838.07          | 5,301.91          | 3,016.32          | 4,123.66          |
| Language Club                                      | 1,580.95          | 133.43            | 9.99              | 1,704.39          |
| Library Fines                                      | 9,054.87          | 100.00            | 1,580.06          | 7,574.81          |
| Link Crew  | 5,708.85          | 1,710.45          | 3,569.28          | 3,850.02          |
| Computer Club                                      | 105.70            | 1,191.69          | 348.84            | 948.55            |
| Choral-Spring Musical                              | 36,403.08         | 21,735.43         | 47,512.58         | 10,625.93         |
| Organ Restoration                                  | 36,981.01         | 100.00            | 0.00              | 37,081.01         |
| Publications                                       | 2,871.99          | 77,107.86         | 76,117.64         | 3,862.21          |
| Renaissance  | 22,570.14         | 15,390.50         | 17,507.51         | 20,453.13         |
| Scoreboard Advertising                             | 925.27            | 42,405.77         | 32,411.12         | 10,919.92         |
| Scholastic Bowl                                    | 632.23            | 703.00            | 426.97            | 908.26            |
| Science Research Club                              | 835.53            | 334.02            | 453.48            | 716.07            |
| Skills USA   | 0.00              | 2,500.00          | 0.00              | 2,500.00          |
| Soda Monies  | 429.11            | 2,697.41          | 1,386.91          | 1,739.61          |
| Special Education                                  | 552.60            | 781.93            | 985.90            | 348.63            |
| Student Council                                    | 6,087.72          | 10,912.34         | 8,640.62          | 8,359.44          |
| Student Welfare Fund                               | 3,935.41          | 1,126.67          | 196.50            | 4,865.58          |
| Super Fan  | 1,056.88          | 400.00            | 657.63            | 799.25            |
| TOPS-Teens on Prevention                           | 1,278.36          | 0.00              | 108.88            | 1,169.48          |
| Transition House                                   | 4,231.16          | 265.69            | 473.25            | 4,023.60          |
| Winter Guard                                       | 358.68            | 4,222.50          | 4,555.24          | 25.94             |
| Subtotal Student Activities                        | <u>279,508.78</u> | <u>437,318.66</u> | <u>327,296.84</u> | <u>389,530.60</u> |
| <br><u>Booster Clubs</u>                           |                   |                   |                   |                   |
| LPTHS Athletic Boosters                            | 66,635.40         | 131,313.02        | 132,205.28        | 65,743.14         |
| Subtotal Booster Clubs                             | <u>66,635.40</u>  | <u>131,313.02</u> | <u>132,205.28</u> | <u>65,743.14</u>  |
| <br>Total Liabilities (Due to other Organizations) |                   |                   |                   |                   |
|  | <u>346,144.18</u> | <u>568,631.68</u> | <u>459,502.12</u> | <u>455,273.74</u> |
| <br><u>Trust Funds-Net Assets</u>                  |                   |                   |                   |                   |
| A.J. Sellett Medical Scholarship Trust             | 17,545.18         | 388.30            | 500.00            | 17,433.48         |
| Tirza B. Ennor Math Scholarship                    | 4,197.43          | 17.19             | 0.00              | 4,214.62          |
| William Plantan Football Scholarship               | 9,751.20          | 94.31             | 1,000.00          | 8,845.51          |
| Bray Football Scholarship                          | 5,570.56          | 26.53             | 500.00            | 5,097.09          |
| Gloria Stohr Memorial Scholarship                  | 6,975.07          | 50.08             | 500.00            | 6,525.15          |
| Herbert W. Bekermeier Scholarship Trust            | 10,588.58         | 94.37             | 1,000.00          | 9,682.95          |
| R. Earl Trobaugh Presidential                      | 4,495.84          | 23.36             | 0.00              | 4,519.20          |
| Lambert Jones Fund                                 | 9,486.36          | 40.93             | 2,000.00          | 7,527.29          |
| Pat Weber Scholarship                              | 6,269.43          | 30.40             | 0.00              | 6,299.83          |
| Andrew Kelly Scholarship                           | 7,563.35          | 50.50             | 0.00              | 7,613.85          |
| General Scholarships                               | 7,200.00          | 14,500.00         | 6,700.00          | 15,000.00         |
| Total Trust Funds-Net Assets                       | <u>89,643.00</u>  | <u>15,315.97</u>  | <u>12,200.00</u>  | <u>92,758.97</u>  |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>            | <u>435,787.18</u> | <u>583,947.65</u> | <u>471,702.12</u> | <u>548,032.71</u> |

LASALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT NO. 120  
SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FIDUCIARY FUND TYPE - EXPENDABLE TRUST FUND  
FLEXIBLE BENEFIT PLAN FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

|  |                            |
|--|----------------------------|
| Revenue Received:  |                            |
| Employee payroll contributions   | 13,828.51                  |
| Interest Earned  | <u>5.29</u>                |
| <br>Total Revenue Received   | <br><u>13,833.80</u>       |
| <br>Expenditures Disbursed:  |                            |
| Claims Paid  | <u>13,325.65</u>           |
| <br>Total Expenditures Disbursed   | <br><u>13,325.65</u>       |
| <br>Excess (Deficiency) of Revenue Received<br>Over Expenditures Disbursed | <br><br>508.15             |
| <br>Net Assets Available for Benefits, June 30, 2019                       | <br><u>4,345.88</u>        |
| <br>Net Assets Available for Benefits, June 30, 2020                       | <br><u><u>4,854.03</u></u> |

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

|   |                                      |   |                                   |
|---|--------------------------------------|---|-----------------------------------|
| DISTRICT/JOINT AGREEMENT NAME<br><b>LaSalle-Peru Township High School Distri</b>  | RCDT NUMBER<br><b>35-050-1200-17</b> | CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER<br><b>066-005027</b>   |                                   |
| ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)   |                                      | NAME AND ADDRESS OF AUDIT FIRM<br><b>Gorenz and Associates, Ltd.</b><br><b>4200 N Knoxville Ave.</b><br><b>Peoria</b> |                                   |
| ADDRESS OF AUDITED ENTITY<br><i>(Street and/or P.O. Box, City, State, Zip Code)</i><br><br><b>541 Chartres Street</b><br><b>LaSalle</b> |                                      | E-MAIL ADDRESS:   |                                   |
|   |                                      | NAME OF AUDIT SUPERVISOR  |                                   |
|   |                                      | CPA FIRM TELEPHONE NUMBER<br><b>309-685-7621</b>  | FAX NUMBER<br><b>309-685-4758</b> |
|   |                                      | <b>61301</b>  |                                   |

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

**LaSalle-Peru Township High School District No. 120  
35-050-1200-17**

**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 | \$ 837,469        |
| Flow-through Federal Revenues<br>Revenues 9-14, Line 112          | Account 2200 | -                 |
| Value of Commodities<br>ICR Computation 30, Line 11               |              | -                 |
| Less: Medicaid Fee-for-Service Program<br>Revenues 9-14, Line 264 | Account 4992 | (23,094)          |
| <b>AFR TOTAL FEDERAL REVENUES:</b>                                |              | <b>\$ 814,375</b> |

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

|       |  |  |
|-------|--|--|
| ----- |  |  |
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|                                      |  |                   |
|--------------------------------------|--|-------------------|
| <b>ADJUSTED AFR FEDERAL REVENUES</b> |  | <b>\$ 814,375</b> |
|--------------------------------------|--|-------------------|

|   |          |            |
|---|----------|------------|
| Total Current Year Federal Revenues Reported on SEFA:<br>Federal Revenues | Column D | \$ 814,375 |
|---|----------|------------|

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

|       |  |  |
|-------|--|--|
| ----- |  |  |
| ----- |  |  |
| ----- |  |  |
| ----- |  |  |
| ----- |  |  |
| ----- |  |  |

|                                |  |            |
|--------------------------------|--|------------|
| ADJUSTED SEFA FEDERAL REVENUE: |  | \$ 814,375 |
|--------------------------------|--|------------|

|             |  |      |
|-------------|--|------|
| DIFFERENCE: |  | \$ - |
|-------------|--|------|

**LaSalle-Peru Township High School District No. 120**  
**35-050-1200-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2020**

| Federal Grantor/Pass-Through Grantor,<br>Program Title & Major Program Designation                          | CFDA<br>Number | ISBE<br>Project<br>Number | Receipts/Revenues   |                     | Expenditures/Disbursements |                     | Obligations/<br>Encumbrances | Final<br>Status | Budget  |
|---|----------------|---------------------------|---------------------|---------------------|----------------------------|---------------------|------------------------------|-----------------|---------|
|   |                |                           | Prior to<br>7/01/19 | 7/01/19-<br>6/30/20 | Prior to<br>7/01/19        | 7/01/19-<br>6/30/20 |                              |                 |         |
|   | (A)            | (B)                       | (C)                 | (D)                 | (E)                        | (F)                 | (G)                          | (H)             | (I)     |
| <b>U.S. Department of Agriculture -<br/>Pass-through program from<br/>Illinois State Board of Education</b> |                |                           |                     |                     |                            |                     |                              |                 |         |
| (M) School Lunch - Regular, Free & Reduced  | 10.555         | 19-4210-00                | 124,983             | 36,211              | 133,006                    | 28,188              |                              | 161,194         | N/A     |
| (M) School Lunch - Regular, Free & Reduced  | 10.555         | 20-4210-00                |                     | 92,577              |                            | 92,577              | (2)                          | 92,577          | N/A     |
| Food Donation (3)   | 10.555         | FY19                      |                     |                     | 12,704                     |                     |                              | 12,704          | N/A     |
| (M) Food Donation (3)   | 10.555         | FY20                      |                     |                     |                            | 16,765              |                              | 16,765          | N/A     |
| Department of Defense:<br>DoD -Fruits and Vegetables  | 10.555         | FY19                      |                     |                     | 3,741                      |                     |                              | 3,741           | N/A     |
| (M) DoD -Fruits and Vegetables  | 10.555         | FY20                      |                     |                     |                            | 5,153               |                              | 5,153           | N/A     |
| Total CFDA 10.555   |                |                           | <u>124,983</u>      | <u>128,788</u>      | <u>149,451</u>             | <u>142,683</u>      |                              | <u>292,134</u>  |         |
| (M) School Breakfast Program  | 10.553         | 19-4220-00                | 18,795              | 5,827               | 20,456                     | 4,166               |                              | 24,622          | N/A     |
| (M) School Breakfast Program  | 10.553         | 20-4220-00                |                     | 17,330              |                            | 17,330              | (2)                          | 17,330          | N/A     |
| Total CFDA 10.553   |                |                           | <u>18,795</u>       | <u>23,157</u>       | <u>20,456</u>              | <u>21,496</u>       |                              | <u>41,952</u>   |         |
| (M) Summer Food Service Program   | 10.559         | 20-4225-00                |                     | 66,227              |                            | 79,889              |                              | 79,889          | N/A     |
| <b>Total U.S. Department of Agriculture - Pass through programs</b>   |                |                           | <u>143,778</u>      | <u>218,172</u>      | <u>169,907</u>             | <u>244,068</u>      |                              | <u>413,975</u>  |         |
| <b>U.S. Department of Education -<br/>Pass-through program from<br/>Illinois State Board of Education</b>   |                |                           |                     |                     |                            |                     |                              |                 |         |
| Title I - Low Income  | 84.010         | 19-4300-00                | 94,441              | 72,233              | 142,413                    | 24,261              |                              | 166,674         | 306,717 |
| Title I - Low Income  | 84.010         | 20-4300-00                |                     | 120,562             |                            | 150,285             | (2)                          | 150,285         | 418,985 |
| (M) IDEA - Flow Thru  | 84.027         | 20-4620-00                |                     | 124,803             |                            | 303,170             |                              | 303,170         | 367,195 |
| Title II - Teacher Quality  | 84.367         | 19-4932-00                | 21,570              | 16,733              | 34,065                     | 4,238               |                              | 38,303          | 45,209  |
| Title II - Teacher Quality  | 84.367         | 20-4932-00                |                     | 34,360              |                            | 44,104              | 6,066                        | 50,170          | 53,123  |
| Title IV - Student Support and Academic Enrich  | 84.424         | 19-4400-00                | 9,076               | 7,932               | 15,269                     | 1,739               |                              | 17,008          | 33,503  |
| Title IV - Student Support and Academic Enrich  | 84.424         | 20-4400-00                |                     | 9,492               |                            | 9,650               | 26,000                       | 35,650          | 37,600  |
| COVID-19 - Education Stabilization  | 84.425D        | 20-4998-ER                |                     |                     |                            |                     | (2)                          | -               | 232,480 |
| Total U.S. Dept. of Education through ISBE  |                |                           | <u>125,087</u>      | <u>386,115</u>      | <u>191,747</u>             | <u>537,447</u>      | <u>32,066</u>                | <u>761,260</u>  |         |

See the accompanying notes to the Schedule of Expenditures of Federal Awards.

**LaSalle-Peru Township High School District No. 120**  
**35-050-1200-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2020**

| Federal Grantor/Pass-Through Grantor,<br>Program Title & Major Program Designation  | CFDA<br>Number<br>(A) | ISBE<br>Project<br>Number<br>(B) | Receipts/Revenues          |                            | Expenditures/Disbursements |                            | Obligations/<br>Encumbrances<br>(G) | Final<br>Status<br>(H) | Budget<br>(I) |
|---|-----------------------|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|------------------------|---------------|
|   |                       |                                  | Prior to<br>7/01/19<br>(C) | 7/01/19-<br>6/30/20<br>(D) | Prior to<br>7/01/19<br>(E) | 7/01/19-<br>6/30/20<br>(F) |                                     |                        |               |
| <b>U.S. Department of Education -<br/>Pass-through program from<br/>LaSalle County Educational Alliance for Special Education</b>           |                       |                                  |                            |                            |                            |                            |                                     |                        |               |
| IDEA - Flow Thru  | 84.027                | 19-4620-00                       |                            | 165,004                    | 165,004                    |                            |                                     | 165,004                | 165,004       |
| <b>Total U.S. Department of Education - Pass-through programs</b>   |                       |                                  | 125,087                    | 551,119                    | 356,751                    | 537,447                    | 32,066                              | 926,264                |               |
| <b>U.S. Department of Health and Human Services<br/>Pass-through program from<br/>Illinois Department of Healthcare and Family Services</b> |                       |                                  |                            |                            |                            |                            |                                     |                        |               |
| Medicaid Administrative Outreach  | 93.778                | 19-4991-01                       |                            | 28,912                     | 30,117                     |                            |                                     | 30,117                 | N/A           |
| Medicaid Administrative Outreach  | 93.778                | 20-4991-01                       |                            | 16,172                     |                            | 34,542                     |                                     | 34,542                 | N/A           |
| <b>Total U.S. Department of Health and Human Services - Pass-through programs</b>   |                       |                                  | -                          | 45,084                     | 30,117                     | 34,542                     | -                                   | 64,659                 |               |
| <b>Total Federal Awards</b>   |                       |                                  | 268,865                    | 814,375                    | 556,775                    | 816,057                    | 32,066                              | 1,404,898              |               |
| <b>Total Federal Awards Passed Through Illinois State Board of Education</b>  |                       |                                  | 268,865                    | 604,287                    | 361,654                    | 781,515                    | 32,066                              | 1,175,235              |               |
| <b>Total Federal Awards Passed Through Other Entities</b>   |                       |                                  | -                          | 210,088                    | 195,121                    | 34,542                     | -                                   | 229,663                |               |
| <b>Total Federal Awards</b>   |                       |                                  | 268,865                    | 814,375                    | 556,775                    | 816,057                    | 32,066                              | 1,404,898              |               |

(M) Indicates Major Federal Financial Assistance Program.

(1) Indicates Carry over revenue per ISBE

(2) Project not complete as of June 30, 2020

(3) Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

**LaSalle-Peru Township High School District No. 120**  
**35-050-1200-17**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2020**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of LaSalle-Peru Township High School District No. 120 and is presented on the Cash Basis of Accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, LaSalle-Peru Township High School District No. 120 provided federal awards to subrecipients as follows:

| Program Title/Subrecipient Name | Federal<br>CFDA Number | Amount Provided to<br>Subrecipient |
|---------------------------------|------------------------|------------------------------------|
| NONE                            |                        |                                    |
|                                 |                        |                                    |

**Note 4: Relationship to the Basic Financial Statements and Project Expenditure Reports**

Federal awards received are reflected in the District's financial statements within the Educational Fund as receipts from federal sources. Amounts reported in the accompanying Schedule of Federal Awards agree with the amounts filed with ISBE in the Program Expenditure reports for projects which have filed final reports as of June 30, 2020.

**Note 5: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by LaSalle-Peru Township High School District No. 120 and should be included in the Schedule of Expenditures of Federal Awards:

|  |                 |  |
|--|-----------------|--|
| NON-CASH COMMODITIES (CFDA 10.555)**:                            | <u>\$16,765</u> |  |
| OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES | <u>\$5,153</u>  | Total Non-Cash <span style="border: 1px solid black; padding: 2px;"><b>\$21,918</b></span> |

**Note 6: Other Information**

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

|   |           |
|---|-----------|
| Property  | <u>No</u> |
| Auto  | <u>No</u> |
| General Liability   | <u>No</u> |
| Workers Compensation  | <u>No</u> |
| Loans/Loan Guarantees Outstanding at June 30:               | <u>No</u> |
| District had Federal grants requiring matching expenditures | <u>No</u> |

(Yes/No)

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

<sup>5</sup> 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))

<sup>6</sup> 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)

**LaSalle-Peru Township High School District No. 120**  
**35-050-1200-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified special purpose framework reg. basis  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

| CFDA NUMBER(S) <sup>9</sup>         | NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup> | AMOUNT OF FEDERAL PROGRAM |
|-------------------------------------|--|---------------------------|
| 10.555                              | Child Nutrition Cluster                          | 244,068                   |
| 84.027                              | Special Education (IDEA) Cluster                 | 303,170                   |
|                                     |  |                           |
|                                     |  |                           |
| <b>Total Amount Tested as Major</b> |  | <b>\$547,238</b>          |

**Total Federal Expenditures for 7/1/19-6/30/20** \$816,057

% tested as Major 67.06%

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ YES    X NO

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

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

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

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

**LaSalle-Peru Township High School District No. 120**  
**35-050-1200-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. FINDING NUMBER:<sup>11</sup>                      **2020- None**                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

---

3. Criteria or specific requirement

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4. Condition

---

5. Context<sup>12</sup>

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6. Effect

---

7. Cause

---

8. Recommendation

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9. Management's response<sup>13</sup>

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<sup>11</sup> 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.).

<sup>12</sup> 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.

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

LaSalle-Peru Township High School District No. 120  
35-050-1200-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                      2020- None                      2. THIS FINDING IS:                       New                       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_                      5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

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

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

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

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

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

**LaSalle-Peru Township High School District No. 120**  
**35-050-1200-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2020**

| <u>Finding Number</u> | <u>Condition</u>   | <u>Current Status</u> <sup>20</sup> |
|-----------------------|--|-------------------------------------|
|                       | There were no findings for the Year Ended June 30, 2019. |                                     |

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

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

<sup>20</sup> Current Status should include one of the following:

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