

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

☒ School District  
☐ Joint Agreement

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

**Illinois School District/Joint Agreement  
Annual Financial Report \***

June 30, 2020

School District/Joint Agreement Information (See instructions on inside of this page.)		Accounting Basis:		Certified Public Accountant Information							
School District/Joint Agreement Number: <b>05-016-0650-04</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Baker Tilly US, LLP</b>							
County Name: <b>Cook</b>				Name of Audit Manager: <b>Nick Cavaliere, CPA CFE</b>							
Name of School District/Joint Agreement: <b>Community Consolidated School District No. 65</b>				Address: <b>1301 West 22nd Street, Suite 400</b>							
Address: <b>1500 McDaniel Avenue</b>				City: <b>Oak Brook</b>							
City: <b>Evanston</b>				State: <b>IL</b>							
Email Address: <b></b>				Zip Code: <b>60523</b>							
Zip Code: <b>60201</b>				Phone Number: <b>(630) 990-3131</b>							
				Fax Number: <b>(630) 990-0039</b>							
				IL License Number (8 digit): <b>066-004260</b>							
				Expiration Date: <b></b>							
				Email Address: <b>n.cavaliere@baktilly.com</b>							
				ISBE Use Only							
Annual Financial Report Type of Auditor's Report Issued: <table border="1"><tr><td><input type="checkbox"/> Qualified</td><td><input checked="" type="checkbox"/> Unqualified</td></tr><tr><td><input type="checkbox"/> Adverse</td><td></td></tr><tr><td><input type="checkbox"/> Disclaimer</td><td></td></tr></table>		<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified	<input type="checkbox"/> Adverse		<input type="checkbox"/> Disclaimer		<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified										
<input type="checkbox"/> Adverse											
<input type="checkbox"/> Disclaimer											
District Superintendent/Administrator Name (Type or Print): <b>Dr. Devon Horton</b>		Township Treasurer (Cook County only) Name of Township:		Regional Superintendent/Cook ISC Name (Type or Print):							
Email Address: <b>hortond@district65.net</b>				Email Address:							
Telephone: <b>847-359-8010</b>				Telephone:							
Fax Number: <b></b>				Fax Number:							
Signature & Date: <b>Devon Horton 12-8-20</b>		Signature & Date:		Signature & Date:							

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).

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
ISBE Form SD50-35/JA50-50 (05/20-version1)

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

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

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

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

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

## AUDITOR'S QUESTIONNAIRE

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

### PART A - FINDINGS

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

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

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

### PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/1995 (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 Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<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):				3,746,975,853				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.023803		+ 0.002727		+ 0.001079		= 0.027610		0.000000				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	133,697,488		128,187,900		5,509,588		52,495,341						
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 24.												
26													
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,				258,541,334							
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		68,456,167						
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													
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**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following website for reference to the Financial Profile)  
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

<b>District Name:</b>	Community Consolidated School District No. 65
<b>District Code:</b>	05-016-0650-04
<b>County Name:</b>	Cook

  

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	52,495,341.00	0.393	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	133,697,488.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	128,187,900.00	0.959	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	133,697,488.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
Possible Adjustment:					
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>3</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	52,414,296.00	147.19	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	356,077.50		<b>Value</b>	0.30
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	87,935,902.81		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H37)		68,456,167.00	73.52	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		258,541,333.86		<b>Value</b>	0.30

**Total Profile Score: 3.80 \***

**Estimated 2021 Financial Profile Designation: RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		33,495,927	2,773,641	823,731	3,072,968	2,556,374	1,258,635	13,071,760	1,414,848	50,354
5	Investments	120									
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	193,730	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		33,689,657	2,773,641	823,731	3,072,968	2,556,374	1,258,635	13,071,760	1,414,848	50,354
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									
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	101,824	10,467	0	394	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									
34	<b>Total Current Liabilities</b>		101,824	10,467	0	394	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	1,591,997	0	0	0	0	0	0	1,414,848	0
39	Unreserved Fund Balance	730	31,995,836	2,763,174	823,731	3,072,574	2,556,374	1,258,635	13,071,760	0	50,354
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		33,689,657	2,773,641	823,731	3,072,968	2,556,374	1,258,635	13,071,760	1,414,848	50,354

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

	A	B	L	M	N	
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups		
2				General Fixed Assets	General Long-Term Debt	
3				CURRENT ASSETS (100)		
4	Cash (Accounts 111 through 115) <sup>1</sup>		735,313			
5	Investments	120				
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160				
10	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	Total Current Assets		735,313			
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210		0		
16	Land	220		2,966,736		
17	Building & Building Improvements	230		141,587,087		
18	Site Improvements & Infrastructure	240		0		
19	Capitalized Equipment	250		13,254,204		
20	Construction in Progress	260		0		
21	Amount Available in Debt Service Funds	340			823,731	
22	Amount to be Provided for Payment on Long-Term Debt	350			67,632,436	
23	Total Capital Assets			157,808,027	68,456,167	
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493				735,313
34	Total Current Liabilities					735,313
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			68,456,167	
37	Total Long-Term Liabilities				68,456,167	
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
40	Investment in General Fixed Assets		157,808,027			
41	Total Liabilities and Fund Balance		735,313	157,808,027	68,456,167	



	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	96,133,603	9,392,719	4,006,081	4,758,348	4,913,755	28,871	232,543	1,864,111	80,398
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	12,055,339	55,467	0	1,447,699	0	0	0	0	0
7	FEDERAL SOURCES	4000	9,621,770	0	0	0	239,800	0	0	0	0
8	Total Direct Receipts/Revenues		117,810,712	9,448,186	4,006,081	6,206,047	5,153,555	28,871	232,543	1,864,111	80,398
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	33,295,605								
10	Total Receipts/Revenues		151,106,317	9,448,186	4,006,081	6,206,047	5,153,555	28,871	232,543	1,864,111	80,398
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	70,612,829				1,483,014				
13	Support Services	2000	36,483,317	9,764,801		3,950,628	2,000,689	3,975,186		2,323,175	122,819
14	Community Services	3000	5,577,453	0		63,602	557,321				
15	Payments to Other Districts & Governmental Units	4000	1,595,831	98,524	0	40,915	0	0		0	0
16	Debt Service	5000	0	0	20,229,386	0	0			0	0
17	Total Direct Disbursements/Expenditures		114,269,430	9,863,325	20,229,386	4,055,145	4,041,024	3,975,186		2,323,175	122,819
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	33,295,605	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		147,565,035	9,863,325	20,229,386	4,055,145	4,041,024	3,975,186		2,323,175	122,819
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		3,541,282	(415,139)	(16,223,305)	2,150,902	1,112,531	(3,946,315)	232,543	(459,064)	(42,421)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	4,730,519	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	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	9,879,481	0		0	4,730,519	0	0
34	Premium on Bonds Sold	7220	0	0	2,270,774	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						4,730,519			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0		0	0
44	Total Other Sources of Funds		0	4,730,519	12,150,255	0	0	4,730,519		4,730,519	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							4,730,519		
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									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	4,730,519							
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>		0	4,730,519	0	0	0	0	4,730,519	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	12,150,255	0	0	4,730,519	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3,541,282	(415,139)	(4,073,050)	2,150,902	1,112,531	784,204	232,543	(459,064)	(42,421)
79	<b>Fund Balances - July 1, 2019</b>		30,046,551	3,178,313	4,896,781	921,672	1,443,843	474,431	12,839,217	1,873,912	92,775
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2020</b>		33,587,833	2,763,174	823,731	3,072,574	2,556,374	1,258,635	13,071,760	1,414,848	50,354

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<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>		88,540,671	8,837,979	3,894,964	4,621,805	3,187,312	0	0	1,564,372	78,880
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	3,324,117	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,498,478				
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>91,864,788</b>	<b>8,837,979</b>	<b>3,894,964</b>	<b>4,621,805</b>	<b>4,685,790</b>	<b>0</b>	<b>0</b>	<b>1,564,372</b>	<b>78,880</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,403,687	444,799	0	0	122,934	0	0	263,750	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>1,403,687</b>	<b>444,799</b>	<b>0</b>	<b>0</b>	<b>122,934</b>	<b>0</b>	<b>0</b>	<b>263,750</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	56,234								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>56,234</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				33,897					
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					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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>					33,897					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	360,144	69,354	111,117	102,646	105,031	6,371	232,543	35,989	1,518
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		360,144	69,354	111,117	102,646	105,031	6,371	232,543	35,989	1,518
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	260,976								
70	Sales to Pupils - Breakfast	1612	12,726								
71	Sales to Pupils - A la Carte	1613	128,162								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	80,086								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		481,950								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	1,396,751	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	<b>Total District/School Activity Income</b>		1,396,751	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	29,267							
96	Contributions and Donations from Private Sources	1920	277,227	0	0	0	0	22,500	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	35,044	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	257,778	11,320	0	0	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		570,049	40,587	0	0	0	22,500	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	96,133,603	9,392,719	4,006,081	4,758,348	4,913,755	28,871	232,543	1,864,111	80,398
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>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	7,898,534	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030									
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>		7,898,534	0	0	0	0	0		0	0
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	852,747			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	1,450,528			0					
129	Special Education - Orphanage - Summer Individual	3130	55,670			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>		2,358,945	0		0					
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	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>		0	0			0				
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	<b>Total Bilingual Ed</b>		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	13,229								
147	School Breakfast Initiative	3365	0	0							
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500	0	0		26,350	0				
153	Transportation - Special Education	3510	0	0		1,303,542	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	<b>Total Transportation</b>		0	0		1,329,892	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	66,581			0	0				
159	Early Childhood - Block Grant	3705	1,646,463	5,467		117,807	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		50,000				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	71,587	0	0	0	0	0	0	0	0
169	<b>Total Restricted Grants-In-Aid</b>		4,156,805	55,467	0	1,447,699	0	0	0	0	0
170	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>12,055,339</b>	<b>55,467</b>	<b>0</b>	<b>1,447,699</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>		0	0	0	0	0	0	0	0	0
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
177	Head Start	4045	2,712,251								
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>		2,712,251	0		0	0	0			0
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**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	794,819				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	89,010				0				
194	Summer Food Service Program	4225	0				0				
195	Child Adult Care Food Program	4226	154,693				0				
196	Fresh Fruits & Vegetables	4240	0								
197	Food Service - Other (Describe & Itemize)	4299	178,504			0					
198	Total Food Service		1,217,026				0				
199	TITLE I										
200	Title I - Low Income	4300	997,776		0	0	0				
201	Title I - Low Income - Neglected, Private	4305	39,618		0	0	0				
202	Title I - Migrant Education	4340	0		0	0	0				
203	Title I - Other (Describe & Itemize)	4399	142,050		0	0	0				
204	Total Title I		1,179,444		0	0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	0			0	0	0			
207	Title IV - 21st Century Comm Learning Centers	4421	0			0	0	0			
208	Title IV - Other (Describe & Itemize)	4499	0			0	0	0			
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	57,285			0	0	0			
212	Fed - Spec Education - Preschool Discretionary	4605	0			0	0	0			
213	Fed - Spec Education - IDEA - Flow Through	4620	1,984,937			0	0	0			
214	Fed - Spec Education - IDEA - Room & Board	4625	448,394			0	0	0			
215	Fed - Spec Education - IDEA - Discretionary	4630	0		0	0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0		0	0	0				
217	Total Federal - Special Education		2,490,616		0	0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	0			0	0	0			
220	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
221	Total CTE - Perkins		0	0		0	0				
222	Federal - Adult Education	4810	0	0							
223	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0	0	0	0	
224	ARRA - Title I - Low Income	4851	0	0		0	0	0	0	0	
225	ARRA - Title I - Neglected, Private	4852	0	0		0	0	0	0	0	
226	ARRA - Title I - Delinquent, Private	4853	0	0		0	0	0	0	0	
227	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0	0	0	0	
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0		
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0		
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0		
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0		
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0		
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	239,800	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	<b>Total Stimulus Programs</b>		0	0	0	0	239,800	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	150,591			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	216,163	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	296,552	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	1,024,415	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	334,712	0		0	0	0			0
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		6,909,519	0	0	0	239,800	0		0	0
267	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	9,621,770	0	0	0	239,800	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		117,810,712	9,448,186	4,006,081	6,206,047	5,153,555	28,871	232,543	1,864,111	80,398



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	41,166,195	4,174,959	1,269,109	1,440,165	32,228	1,151	0	0	48,083,807	48,077,036
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	716,235	116,882	14,570	195,087	0	0	0	0	1,042,774	912,217
8	Special Education Programs (Functions 1200-1220)	1200	10,705,783	1,331,415	699,720	68,768	0	0	0	0	12,805,686	13,422,064
9	Special Education Programs Pre-K	1225	896,365	114,373	100,852	12,963	0	0	0	0	1,124,553	1,013,679
10	Remedial and Supplemental Programs K-12	1250	756,555	107,055	5,925	85,460	0	0	0	0	954,995	960,647
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	528,279
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	140,435	0	13,635	6,290	0	0	0	0	160,360	181,000
15	Summer School Programs	1600	379,084	0	117,000	11,064	0	0	0	0	507,148	530,053
16	Gifted Programs	1650	27,280	0	4,746	0	0	9,875	0	0	41,901	145,603
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	2,627,073	272,485	49,171	60,124	0	0	0	0	3,008,853	3,194,388
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
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						2,882,752			2,882,752	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>57,415,005</b>	<b>6,117,169</b>	<b>2,274,728</b>	<b>1,879,921</b>	<b>32,228</b>	<b>2,893,778</b>	<b>0</b>	<b>0</b>	<b>70,612,829</b>	<b>68,964,966</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	2,919,107	310,075	164	6,853	0	0	0	0	3,236,199	3,104,832
37	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
38	Health Services	2130	860,126	149,550	12,867	17,749	4,479	0	0	0	1,044,771	1,044,997
39	Psychological Services	2140	1,201,696	79,007	20,501	11,476	0	0	0	0	1,312,680	1,378,742
40	Speech Pathology & Audiology Services	2150	1,635,264	150,566	0	13,558	0	0	0	0	1,799,388	1,749,718
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	1,450,769	80,265	3,245	0	0	0	0	0	1,534,279	2,089,937
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>8,066,962</b>	<b>769,463</b>	<b>36,777</b>	<b>49,636</b>	<b>4,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,927,317</b>	<b>9,368,226</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	3,081,800	307,048	1,062,603	91,241	0	45,972	0	0	4,588,664	4,492,491
45	Educational Media Services	2220	1,372,368	149,240	5,716	41,098	0	0	0	0	1,568,422	1,563,362
46	Assessment & Testing	2230	99,931	0	19,810	0	0	0	0	0	119,741	204,153
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,554,099</b>	<b>456,288</b>	<b>1,088,129</b>	<b>132,339</b>	<b>0</b>	<b>45,972</b>	<b>0</b>	<b>0</b>	<b>6,276,827</b>	<b>6,260,006</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	64,320	21,285	64,572	6,245	0	44,817	0	0	201,239	251,386
50	Executive Administration Services	2320	414,337	16,617	6,978	7,349	0	0	0	0	445,281	410,902
51	Special Area Administration Services	2330	2,245,618	282,359	22,176	4,202	0	0	0	0	2,554,355	2,363,032
52	Tort Immunity Services	2360 - 2370	0	0	659,112	0	0	0	0	0	659,112	350,000
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,724,275</b>	<b>320,261</b>	<b>752,838</b>	<b>17,796</b>	<b>0</b>	<b>44,817</b>	<b>0</b>	<b>0</b>	<b>3,859,987</b>	<b>3,375,320</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	4,576,210	490,728	108,920	0	0	0	0	0	5,175,858	5,364,116
56	Other Support Services - School Admin (Describe & Itemize)	2490	51,356	0	0	0	0	0	0	0	51,356	53,500
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>4,627,566</b>	<b>490,728</b>	<b>108,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,227,214</b>	<b>5,417,616</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	372,314	44,017	8,000	2,611	1,000	0	0	0	427,942	428,947
60	Fiscal Services	2520	439,306	75,172	33,287	2,000	749	0	0	0	550,514	575,699
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	0	0	0	0	0	0
63	Food Services	2560	868,332	130,052	65,641	1,018,855	2,018	0	0	0	2,084,898	2,344,423
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,679,952</b>	<b>249,241</b>	<b>106,928</b>	<b>1,023,466</b>	<b>3,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,063,354</b>	<b>3,349,069</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	658,355	68,106	7,376	797	0	0	0	0	734,634	780,790
69	Information Services	2630	112,336	0	25,078	69	0	0	0	0	137,483	130,837
70	Staff Services	2640	643,996	175,080	124,065	5,713	0	0	0	0	948,854	963,331
71	Data Processing Services	2660	1,144,949	160,383	2,930,416	697,600	507,547	0	0	0	5,440,895	5,514,537
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>2,559,636</b>	<b>403,569</b>	<b>3,086,935</b>	<b>704,179</b>	<b>507,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,261,866</b>	<b>7,389,495</b>
73	Other Support Services (Describe & Itemize)	2900	0	1,564,458	224,780	0	0	0	0	77,514	1,866,752	1,939,124
74	<b>Total Support Services</b>	<b>2000</b>	<b>24,212,490</b>	<b>4,254,008</b>	<b>5,405,307</b>	<b>1,927,416</b>	<b>515,793</b>	<b>90,789</b>	<b>0</b>	<b>77,514</b>	<b>36,483,317</b>	<b>37,098,856</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>4,017,350</b>	<b>628,197</b>	<b>805,647</b>	<b>105,531</b>	<b>9,475</b>	<b>11,253</b>	<b>0</b>	<b>0</b>	<b>5,577,453</b>	<b>6,325,318</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			0			0			0	273,675
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>273,675</b>
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						1,595,831			1,595,831	2,831,699
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>1,595,831</b>			<b>1,595,831</b>	<b>2,831,699</b>
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>1,595,831</b>			<b>1,595,831</b>	<b>3,105,374</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110						0			0	0



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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,233,453			2,233,453	2,121,775
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						17,800,000			17,800,000	4,000,000
170												
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			195,933			0			195,933	12,000
172	Total Debt Services	5000			195,933			20,033,453			20,229,386	6,133,775
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				195,933			20,033,453			20,229,386	6,133,775
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(16,223,305)	
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	505,206	30,784	3,414,547	91	0	0	0	0	3,950,628	4,522,607
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	90,466
184	Total Support Services	2000	505,206	30,784	3,414,547	91	0	0	0	0	3,950,628	4,613,073
185	COMMUNITY SERVICES (TR)	3000	0	0	63,602	0	0	0	0	0	63,602	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			40,915			40,915	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			40,915			40,915	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			40,915			40,915	0

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

	A	B	C	D	E	F	G	H	I	J	K	L										
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)											
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget										
197	DEBT SERVICES (TR)	5000																				
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT																					
199	Tax Anticipation Warrants	5110											0	0								
200	Tax Anticipation Notes	5120											0	0								
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130											0	0								
202	State Aid Anticipation Certificates	5140											0	0								
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150											0	0								
204	Total Debt Services - Interest On Short-Term Debt	5100											0	0								
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200											0	0								
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300											0	0								
206	(Lease/Purchase Principal Retired) <sup>11</sup>																					
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400																				
208	Total Debt Services	5000		0	0																	
209	PROVISION FOR CONTINGENCIES (TR)	6000									0											
210	Total Disbursements/ Expenditures		505,206	30,784	3,478,149	91	0	40,915	0	0	4,055,145	4,613,073										
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,150,902											
212																						
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)																					
214	INSTRUCTION (MR/SS)	1000																				
215	Regular Programs	1100											604,717							604,717	642,887	
216	Pre-K Programs	1125											31,497							31,497	31,460	
217	Special Education Programs (Functions 1200-1220)	1200											651,500							651,500	681,155	
218	Special Education Programs - Pre-K	1225											36,589							36,589	41,459	
219	Remedial and Supplemental Programs - K-12	1250											11,269							11,269	10,583	
220	Remedial and Supplemental Programs - Pre-K	1275											18,512							18,512	32,722	
221	Adult/Continuing Education Programs	1300											0							0	0	
222	CTE Programs	1400											1,508							1,508	2,420	
223	Interscholastic Programs	1500											6,606							6,606	5,892	
224	Summer School Programs	1600											25,821							25,821	34,616	
225	Gifted Programs	1650											751							751	427	
226	Driver's Education Programs	1700											0							0	0	
227	Bilingual Programs	1800											94,244							94,244	90,501	
228	Truants' Alternative & Optional Programs	1900											0							0	0	
229	Total Instruction	1000											1,483,014							1,483,014	1,574,122	
230	SUPPORT SERVICES (MR/SS)	2000																				
231	SUPPORT SERVICES - PUPILS																					
232	Attendance & Social Work Services	2110											55,813								55,813	19,668
233	Guidance Services	2120											0								0	0
234	Health Services	2130											107,657								107,657	117,532
235	Psychological Services	2140											18,104								18,104	18,440
236	Speech Pathology & Audiology Services	2150											24,392								24,392	25,098
237	Other Support Services - Pupils (Describe & Itemize)	2190											196,526								196,526	244,456
238	Total Support Services - Pupils	2100											402,492								402,492	425,194
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF																					
240	Improvement of Instruction Services	2210											71,472								71,472	56,236
241	Educational Media Services	2220											18,909								18,909	18,964
242	Assessment & Testing	2230	2,334								2,334	1,557										
243	Total Support Services - Instructional Staff	2200	92,715								92,715	76,757										
244	SUPPORT SERVICES - GENERAL ADMINISTRATION																					
245	Board of Education Services	2310	9,616								9,616	9,683										
246	Executive Administration Services	2320	18,088								18,088	28,553										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
247	Service Area Administrative Services	2330		74,186							74,186	108,663
248	Claims Paid from Self Insurance Fund	2361		0							0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	
250	Unemployment Insurance Pymts	2363		0							0	
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	
252	Risk Management and Claims Services Payments	2365		0							0	
253	Judgment and Settlements	2366		0							0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		91							574	
255	Reciprocal Insurance Payments	2368		0							0	
256	Legal Services	2369		0							0	
257	Total Support Services - General Administration	2300		101,981								
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		174,428								
260	Other Support Services - School Administration (Describe & Itemize)	2490		730								
261	Total Support Services - School Administration	2400		175,158								
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		35,750								
264	Fiscal Services	2520		47,567								
265	Facilities Acquisition & Construction Services	2530		15,523								
266	Operation & Maintenance of Plant Services	2540		527,104								
267	Pupil Transportation Services	2550		85,092								
268	Food Services	2560		128,914								
269	Internal Services	2570		37,995								
270	Total Support Services - Business	2500		877,945								
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610	0									
273	Planning, Research, Development, & Evaluation Services	2620	100,651									
274	Information Services	2630	15,067									
275	Staff Services	2640	67,733									
276	Data Processing Services	2660	154,539									
277	Total Support Services - Central	2600	337,990									
278	Other Support Services (Describe & Itemize)	2900	12,408									
279	Total Support Services	2000	2,000,689									
280	COMMUNITY SERVICES (MR/SS)	3000	557,321									
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110	0									
283	Payments for Special Education Programs	4120	0									
284	Payments for CTE Programs	4140	0									
285	Total Payments to Other Govt Units	4000	0									
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110		0								
289	Tax Anticipation Notes	5120		0								
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		0								
291	State Aid Anticipation Certificates	5140		0								
292	Other (Describe & Itemize)	5150		0								
293	Total Debt Services - Interest	5000		0								
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures		4,041,024	0								
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
297												

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

	A	B	C	D	E	F	G	H	I	J	K	L										
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)											
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget										
298	60 - CAPITAL PROJECTS (CP)																					
299	SUPPORT SERVICES (CP)	2000																				
300	SUPPORT SERVICES - BUSINESS																					
301	Facilities Acquisition and Construction Services	2530											150,364	6,590	531,657	69,275	3,217,300	0	0	0	3,975,186	439,858
302	Other Support Services (Describe & Itemize)	2900											0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000											150,364	6,590	531,657	69,275	3,217,300	0	0	0	3,975,186	439,858
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)												4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)																					
306	Payments to Regular Programs (In-State)	4110												0			0			0	0	
307	Payments for Special Education Programs	4120												0			0			0	0	
308	Payments for CTE Programs	4140												0			0			0	0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		0			0			0	0											
310	Total Payments to Other Govt Units	4000		0			0			0	0											
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0										
312	Total Disbursements/ Expenditures		150,364	6,590	531,657	69,275	3,217,300	0	0	0	3,975,186	439,858										
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,946,315)											
314																						
315	70 - WORKING CASH (WC)																					
316																						
317	80 - TORT FUND (TF)																					
318	SUPPORT SERVICES - GENERAL ADMINISTRATION																					
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0										
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	823,885	0	0	0	0	0	823,885	328,550										
321	Unemployment Insurance Payments	2363	0	0	38,759	0	0	0	0	0	38,759	20,000										
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	83,379	0	0	0	0	0	83,379	42,144										
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0										
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	5,006	0	721,109	21,795	0	0	0	0	747,910	612,750										
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0										
327	Legal Services	2369	0	0	32,139	0	0	0	0	0	32,139	50,000										
328	Property Insurance (Buildings & Grounds)	2371	0	0	597,103	0	0	0	0	0	597,103	280,218										
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0										
330	Total Support Services - General Administration	2000	5,006	0	2,296,374	21,795	0	0	0	0	2,323,175	1,333,662										
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)		4000																			
332	Payments for Regular Programs	4110																				
333	Payments for Special Education Programs	4120																				
334	Total Payments to Other Dist & Govt Units	4000																				
335	DEBT SERVICES (TF)		5000																			
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT																					
337	Tax Anticipation Warrants	5110	0																			
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0																			
339	Other Interest or Short-Term Debt	5150	0																			
340	Total Debt Services - Interest on Short-Term Debt	5000	0																			
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0										
342	Total Disbursements/Expenditures		5,006	0	2,296,374	21,795	0	0	0	0	2,323,175	1,333,662										
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(459,064)											





	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	88,540,671	46,061,582	42,479,089	89,190,702	43,129,120
5	Operations & Maintenance	8,837,979	5,276,846	3,561,133	10,217,746	4,940,900
6	Debt Services **	3,894,964	3,150,493	744,471	6,100,413	2,949,920
7	Transportation	4,621,805	2,087,544	2,534,261	4,042,186	1,954,642
8	Municipal Retirement	3,187,312	1,449,683	1,737,629	2,807,073	1,357,390
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	1,564,372	579,874	984,498	1,122,830	542,956
12	Fire Prevention & Safety	78,880	57,987	20,893	112,283	54,296
13	Leasing Levy	0		0		0
14	Special Education	3,324,117	1,913,581	1,410,536	3,705,336	1,791,755
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,498,478	1,043,772	454,706	2,021,093	977,321
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>115,548,578</b>	<b>61,621,362</b>	<b>53,927,216</b>	<b>119,319,662</b>	<b>57,698,300</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 July 1, 2019</b>	<b>Beginning July 1, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</b>			
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>						0			
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	<b>Total TAWs</b>		0	0	0	0	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	0			
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>						0			
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>						0			
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>						0			
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	General Obligation Bonds, Series 2009B	12/29/09	10,000,000	6	5,200,000			2,600,000	2,600,000	2,568,714
32	General Obligation Bonds, Series 2010A	10/19/10	2,865,000	6	1,400,000			1,400,000	0	
33	General Obligation Bonds, Series 2010B	11/04/10	11,800,000	6	11,800,000				11,800,000	11,658,011
34	General Obligation Bonds, Series 2010C	11/04/10	1,200,000	6	1,000,000				1,000,000	987,967
35	General Obligation Bonds, Series 2011A	06/20/11	12,000,000	6	12,000,000			12,000,000	0	
36	General Obligation Bonds, Series 2012	05/07/12	9,700,000	6	9,700,000				9,700,000	9,583,280
37	General Obligation Bonds, Series 2013	05/07/13	15,000,000	6	15,000,000				15,000,000	14,819,505
38	General Obligation Bonds, Series 2014	04/28/14	6,898,908	6	6,898,908				6,898,908	6,815,894
39	General Obligation Bonds, Series 2015	03/07/15	4,998,462	6	4,998,462				4,998,462	4,938,316
40	General Obligation Bonds, Series 2016	04/05/16	3,648,797	6	3,648,797				3,648,797	3,604,891
41	General Obligation Bonds, Series 2019	10/08/19	14,610,000	1,3		14,610,000		1,800,000	12,810,000	12,655,858
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			92,721,167		71,646,167	14,610,000	0	17,800,000	68,456,167	67,632,436
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 _____				
53	2. Funding Bonds	5. Tort Judgment Bonds				8. Other _____				
54	3. Refunding Bonds	6. Building Bonds				9. Other _____				
55										

## 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>							1,137,125			
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		3,324,117			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500		13,507			
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					0
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	3,337,624	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		2,882,752			0
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	2,882,752	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2020</b>						0	1,591,997	0	0	0
25	<b>Reserved Fund Balance</b>					714					
26	<b>Unreserved Fund Balance</b>					730	0	1,591,997	0	0	0
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	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2019</b>	<b>Add: Additions July 1, 2019 thru June 30, 2020</b>	<b>Less: Deletions July 1, 2019 thru June 30, 2020</b>	<b>Cost Ending June 30, 2020</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2019</b>	<b>Add: Depreciation Allowable July 1, 2019 thru June 30, 2020</b>	<b>Less: Depreciation Deletions July 1, 2019 thru June 30, 2020</b>	<b>Accumulated Depreciation Ending June 30, 2020</b>	<b>Ending Balance Undepreciated June 30, 2020</b>
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	2,966,736			2,966,736						2,966,736
6	Depreciable Land	222				0			0		0	0
7	Buildings	230										
8	Permanent Buildings	231	136,458,557	5,128,530		141,587,087	50	53,245,262	2,831,742		56,077,004	85,510,083
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20		0		0	0
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	12,844,688	409,516		13,254,204		9,473,284	1,325,420		10,798,704	2,455,500
13	5 Yr Schedule	252				0			0		0	0
14	3 Yr Schedule	253				0			0		0	0
15	Construction in Progress	260				0						0
16	Total Capital Assets	200	152,269,981	5,538,046	0	157,808,027		62,718,546	4,157,162	0	66,875,708	90,932,319
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								4,157,162			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	114,269,430	
9	O&M	Expenditures 15-22, L151	Total Expenditures		9,863,325	
10	DS	Expenditures 15-22, L174	Total Expenditures		20,229,386	
11	TR	Expenditures 15-22, L210	Total Expenditures		4,055,145	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		4,041,024	
13	TORT	Expenditures 15-22, L342	Total Expenditures		2,323,175	
14					Total Expenditures	\$ 154,781,485
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		1,042,774	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		1,124,553	
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		507,148	
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		2,882,752	
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 Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		5,567,978	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		1,595,831	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		557,496	
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		98,524	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		1,887,555	
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		17,800,000	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		63,602	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		40,915	
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		31,497	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		36,589	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		18,512	
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		25,821	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		557,321	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay		0	
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment		0	
77	Total Deductions for OEPP Computation (Sum of Lines 18 - 76)				\$	33,838,868
78	Total Operating Expenses Regular K-12 (Line 14 minus Line 77)					120,942,617
79	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020					7,340.20
80	Estimated OEPP (Line 78 divided by Line 79)				\$	16,476.75
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
82	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	33,897	
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		481,950	
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		1,396,751	
97	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		0	
98	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks		0	
100	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)		0	
101	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)		0	
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals		29,267	
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		0	
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		0	
105	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)		0	
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100 Total Special Education		2,358,945	
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		13,229	
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365 School Breakfast Initiative		0	
111	ED-O&M	Revenues 9-14, L148,Col C,D	3370 Driver Education		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500 Total Transportation		1,329,892	
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		66,581	
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		71,587	
123	ED	Revenues 9-14, L177, Col C	4045 Head Start (Subtract)		(2,712,251)	
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		2,712,251	
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		1,217,026	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I		1,179,444	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV		0	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		1,984,937	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		448,394	
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		239,800	
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)		150,591	
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		216,163	
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		296,552	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		1,024,415	
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)		334,712	
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		3,021,099	
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***		321,364	
175	Total Deductions for PCTC Computation Line 85 through Line 173				\$	16,266,597
176	Net Operating Expense for Tuition Computation (Line 78 minus Line 175)					104,676,020
177	Total Depreciation Allowance (from page 26, Line 18, Col I)					4,157,162
178	Total Allowance for PCTC Computation (Line 176 plus Line 177)					108,833,182
179	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020					7,340.20
180	Total Estimated PCTC (Line 178 divided by Line 179) *				\$	14,827.01
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.					
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.*

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

Indirect Cost Plan  
(double click to  
view)

Fund-Function-  
Object Chart  
(double click)

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
Education-Data Processing Services-Supplies	10-2660-400	2NDGEAR LLC	40,494	25,000	15,494
Transportation-Pupil Transportation Service-Purchased Services	40-2550-300	303 TAXI	409,500	25,000	384,500
Park Transportation Fund-Pupil Transportation Service-Purchased Services	94-2550-300	303 TAXI	134,208	25,000	109,208
Education-Improvement of Instruction-Purchased Services	10-2200-300	ACADEMY FOR URBAN SCHOOL LEAD	28,500	25,000	3,500
Education-Other Supporting Services-Purchased Services	10-2900-300	AFTON PARTNERS LLC	50,000	25,000	25,000
Tort Fund-Legal Services-Purchased Services	80-2300-300	ALPHA PRIME COMMUNICATIONS NC	30,043	25,000	5,043
Education-Data Processing Services-Supplies	10-2660-400	APPLE INC.	52,552	25,000	27,552
Education-Instruction-Supplies	10-1000-400	AQUAPHOENIX SCIENTIFIC INC.	48,010	25,000	23,010
Building-Operations and Maintenance-Purchased Services	20-2540-300	ARCON ASSOCIATES INCORP.	37,272	25,000	12,272
Building-Operations and Maintenance-Purchased Services	20-2540-300	ARAMARK	220,511	25,000	195,511
Education-Improvement of Instruction-Purchased Services	10-2200-300	ARTS INTEGRATED LEARNING, LLC	39,999	25,000	14,999
Education-Data Processing Services-Purchased Services	10-2660-300	BLACKBOARD	33,837	25,000	8,837
Education-Food Services-Supplies	10-2560-400	BOB'S DAIRY SERVICE	66,432	25,000	41,432
Education-Data Processing Services-Purchased Services	10-2660-300	BRAINPOP	38,731	25,000	13,731
Building-Operations and Maintenance-Supplies	20-2540-400	BUCKEYE CLEANING CENTER-CHICAGO	52,046	25,000	27,046
Education-Other Supporting Services-Purchased Services	10-2900-300	BWP & ASSOCIATES	36,199	25,000	11,199
Education-Data Processing Services-Purchased Services	10-2660-300	CANON FINANCIAL SERVICES INC	182,396	25,000	157,396
Education-Instruction-Supplies	10-1000-400	CANON SOLUTIONS AMERICA	44,465	25,000	19,465
Education-Data Processing Services-Supplies	10-2660-400	CDWG INC.	122,491	25,000	97,491
Education-Data Processing Services-Purchased Services	10-2660-300	CDWG INC.	50,870	25,000	25,870
Education-Instruction-Purchased Services	10-1000-300	CHILDREN'S HOME & AID SOCIETY	467,008	25,000	442,008
Transportation-Pupil Transportation Service-Purchased Services	40-2550-300	COMPASS TRANSPORTATION, LLC	246,277	25,000	221,277
Education-Improvement of Instruction-Purchased Services	10-2200-300	CONSORTIUM FOR EDUCATIONAL CH	39,450	25,000	14,450
Building-Operations and Maintenance-Supplies	20-2540-400	CONSTELLATION ENERGY SERVICES	1,058,861	25,000	1,033,861
Education-Improvement of Instruction-Purchased Services	10-2200-300	CORRIE LLC	80,000	25,000	55,000



Building-Operations and Maintenance-Purchased Services	20-2540-300	DAHME MECHANICAL INDUSTRIES, IN	77,474	25,000	52,474
Building-Operations and Maintenance-Purchased Services	20-2540-300	DUDE SOLUTIONS, INC	29,815	25,000	4,815
Education-Improvement of Instruction-Purchased Services	10-2200-300	ERIKSON INSTITUTE	25,600	25,000	600
Education-Instruction-Purchased Services	10-1000-300	ESS SOUTHEAST, LLC	1,513,262	25,000	1,488,262
Education-Improvement of Instruction-Purchased Services	10-2200-300	EVANSTON COMMUNITY FOUNDATIO	50,000	25,000	25,000
Education-Food Services-Supplies	10-2560-400	EVANSTON TOWNSHIP HIGH SCHOOL	329,969	25,000	304,969
Building-Operations and Maintenance-Purchased Services	20-2540-300	F.E. MORAN, INC	64,448	25,000	39,448
Building-Operations and Maintenance-Purchased Services	20-2540-300	FLADER PLUMBING AND HEATING CO	64,931	25,000	39,931
Education-Legal Services-Purchased Services	10-2300-300	FRANCZEK RADELET	562,682	25,000	537,682
Education-Instruction-Purchased Services	10-1000-300	FRONTLINE TECHNOLOGIES GROUP, L	27,058	25,000	2,058
Education-Data Processing Services-Purchased Services	10-2660-300	GENESIS TECHNOLOGIES	162,930	25,000	137,930
Education-Food Services-Supplies	10-2560-400	GET FRESH PRODUCE, INC	34,492	25,000	9,492
Education-Food Services-Supplies	10-2560-400	GORDON FOOD SERVICE	367,934	25,000	342,934
Tort Fund-Legal Services-Purchased Services	80-2300-300	GREATLINE COMMUNICATION	279,237	25,000	254,237
Education-Instruction-Supplies	10-1000-400	GREAT MINDS PBC	409,548	25,000	384,548
Building-Operations and Maintenance-Purchased Services	20-2540-300	GROOT INDUSTRIES INC.	25,072	25,000	72
Education-Instruction-Supplies	10-1000-400	HEINEMANN PUBLISHING/PROF DEV.	28,669	25,000	3,669
Building-Operations and Maintenance-Supplies	20-2540-400	HOME DEPOT CREDIT SERVICES	33,227	25,000	8,227
Building-Operations and Maintenance-Purchased Services	20-2540-300	INTERSTATE ELECTRONICS	45,478	25,000	20,478
Education-Data Processing Services-Supplies	10-2660-400	IXL LEARNING	38,475	25,000	13,475
Education-Instruction-Purchased Services	10-1000-300	ISTATION	38,311	25,000	13,311
Education-Data Processing Services-Purchased Services	10-2660-300	JAMF SOFTWARE	44,320	25,000	19,320
Building-Operations and Maintenance-Purchased Services	20-2540-300	JOHNSON CONTROLS	80,215	25,000	55,215
Education-Data Processing Services-Supplies	10-2660-400	JOURNEYED.COM, INC.	60,625	25,000	35,625
Building-Operations and Maintenance-Purchased Services	20-2540-300	KGI LANDSCAPING COMPANY	119,907	25,000	94,907
Education-Staff Services-Purchased Services	10-2640-300	KLATT EMPLOYMENT SERVICE, INC	77,426	25,000	52,426
Education-Data Processing Services-Supplies	10-2660-400	KRONOS	28,365	25,000	3,365
Education-Instruction-Supplies	10-1000-400	LEARNING A-Z	38,274	25,000	13,274
Education-Principal Services-Purchased Services	10-2400-300	LIONEL ALLEN JR.	45,103	25,000	20,103
Education-Improvement of Instruction-Purchased Services	10-2200-300	LOGAN CONSULTING SERVICES, LLC	26,875	25,000	1,875
Building-Operations and Maintenance-Purchased Services	20-2540-300	MCCANN'S PAINTING INC.	131,331	25,000	106,331
Education-Instruction-Purchased Services	10-1000-300	MCGAW YMCA	117,000	25,000	92,000
Education-Instruction-Supplies	10-1000-400	MCGRAW HILL ORDER DEPT.	287,036	25,000	262,036
Education-Data Processing Services-Purchased Services	10-2660-300	MIDCO SYSTEMS	34,953	25,000	9,953
Building-Operations and Maintenance-Purchased Services	20-2540-300	MTZ LANDSCAPING	39,807	25,000	14,807
Education-Data Processing Services-Purchased Services	10-2660-300	MURRY KIMMONS JR	58,975	25,000	33,975
Education-Data Processing Services-Supplies	10-2660-400	NEWSELA, INC.	47,928	25,000	22,928
Education-Data Processing Services-Purchased Services	10-2660-300	NEWSELA, INC.	40,304	25,000	15,304
Education-Improvement of Instruction-Purchased Services	10-2200-300	NORTHWESTERN UNIVERSITY SCHOO	40,796	25,000	15,796
Education-Improvement of Instruction-Purchased Services	10-2200-300	PACIFIC EDUCATIONAL GROUP, INC	28,828	25,000	3,828
Tort Fund-Legal Services-Purchased Services	80-2300-300	PHOENIX SECURITY C/O LEON MITCH	95,412	25,000	70,412
Transportation-Pupil Transportation Service-Purchased Services	40-2550-300	POSITIVE CONNECTIONS	2,329,528	25,000	2,304,528
Education-Data Processing Services-Purchased Services	10-2660-300	POWERSCHOOL GROUP LLC	32,500	25,000	7,500
Education-Data Processing Services-Supplies	10-2660-400	POWERSCHOOL GROUP LLC	211,048	25,000	186,048
Education-Instruction-Purchased Services	10-1000-300	PUBLIC CONSULTING GROUP (PCG)	69,409	25,000	44,409
Building-Operations and Maintenance-Purchased Services	20-2540-300	QUALITY PLUS FLOORING	31,811	25,000	6,811
Education-Legal Services-Purchased Services	10-2300-300	ROBBINS SCHWARTZ NICHOLAS LIFT	97,267	25,000	72,267
Education-Legal Services-Purchased Services	10-2300-300	RSM US LLP	31,395	25,000	6,395
Education-Data Processing Services-Purchased Services	10-2660-300	SEESAW LEARNING, INC	28,399	25,000	3,399
Education-Instruction-Purchased Services	10-1000-300	SOCIAL, EMOTIONAL AND BEHAVIORA	33,761	25,000	8,761
Building-Operations and Maintenance-Purchased Services	20-2540-300	SPARKLE PAINTING COMPANY	65,248	25,000	40,248



Building-Operations and Maintenance-Purchased Services	20-2540-300	SPRINT	173,783	25,000	148,783
Education-Improvement of Instruction-Purchased Services	10-2200-300	STUDENT ACHIEVEMENT PARTNERS	48,327	25,000	23,327
Building-Operations and Maintenance-Purchased Services	20-2540-300	SUNRISE TREE SERVICE	33,106	25,000	8,106
Building-Operations and Maintenance-Purchased Services	20-2540-300	YSERCO MIDWEST, INC.	41,592	25,000	16,592
Education-Community Services-Purchased Services	10-3000-300	THE INFANT WELFARE SOCIETY OF EV	522,265	25,000	497,265
Education-Data Processing Services-Purchased Services	10-2660-300	TYLER TECHNOLOGIES INC.	65,566	25,000	40,566
Education-Improvement of Instruction-Purchased Services	10-2200-300	UCHICAGO IMPACT LLC	170,666	25,000	145,666
Education-Data Processing Services-Purchased Services	10-2660-300	UNITE PRIVATE NETWORKS	221,219	25,000	196,219
Education-Data Processing Services-Purchased Services	10-2660-300	USBANCORP	1,422,006	25,000	1,397,006
Building-Operations and Maintenance-Supplies	20-2540-400	VALDES LLC	54,029	25,000	29,029
Building-Operations and Maintenance-Supplies	20-2540-400	WAREHOUSE DIRECT	73,671	25,000	48,671
Education-Data Processing Services-Purchased Services	10-2660-300	WEIDENHAMMER SYSTEM CORP	35,009	25,000	10,009
Building-Operations and Maintenance-Purchased Services	20-2540-300	WILL DAVIS AND COMPANY INC	75,865	25,000	50,865
Education-Data Processing Services-Purchased Services	10-2660-300	XPRESS CABLING SOLUTIONS	92,812	25,000	67,812
Tort Fund-Legal Services-Purchased Services	80-2300-300	XPRESS CABLING SOLUTIONS	80,210	25,000	55,210
Transportation-Pupil Transportation Service-Purchased Services	40-2550-300	ZUM SERVICES, INC.	217,554	25,000	192,554
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Total			15,520,290	2,300,000	13,220,290

## 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	<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.							
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>					1,018,855		
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).					170,724		
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			72,063,615		72,063,615	
20	<b>Support Services:</b>							
21	Pupil	2100			9,325,330		9,325,330	
22	Instructional Staff	2200			6,369,542		6,369,542	
23	General Admin.	2300			6,285,143		6,285,143	
24	School Admin	2400			5,402,372		5,402,372	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	462,692	0	462,692	0		
27	Fiscal Services	2520	597,332	0	597,332	0		
28	Oper. & Maint. Plant Services	2540		8,403,868	8,403,868	0		
29	Pupil Transportation	2550		4,035,720		4,035,720		
30	Food Services	2560		1,192,939		1,192,939		
31	Internal Services	2570	37,995	0	37,995	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		835,285		835,285		
35	Information Services	2630		152,550		152,550		
36	Staff Services	2640	1,016,587	0	1,016,587	0		
37	Data Processing Services	2660	5,087,887	0	5,087,887	0		
38	<b>Other:</b>	2900		1,879,642		1,879,642		
39	<b>Community Services</b>	3000		6,188,901		6,188,901		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>				(13,220,290)		(13,220,290)	
41	<b>Total</b>			7,202,493	108,914,617	15,606,361	100,510,749	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	7,202,493	Total Indirect Costs:	15,606,361	
44				Total Direct Costs:	108,914,617	Total Direct Costs:	100,510,749	
45				<b>= 6.61%</b>		<b>= 15.53%</b>		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357 ) Fiscal Year Ending June 30, 2020										
2											
3											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Community Consolidated School 05-016-0650-04										
7											
8	<i>Check box if this schedule is not applicable.....</i> <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	Service or Function ( <i>Check all that apply</i> )			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services	X	X		Evanston Township High School Nutrition						
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools	X	X		Illinois Funds and Illinois School District Liquid Asset Fund (ISDLAF)						
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives	X	X		Park School						
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

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

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

School District Name:  
RCDT Number:

**Community Consolidated School District No**  
**5-016-0650-04**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10)	(20)	(80)	Total	(10)	(20)	(80)	Total
		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Tort Fund *</b>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Tort Fund</b>	
1. Executive Administration Services	2320	445,281		0	445,281	595,906		0	595,906
2. Special Area Administration Services	2330	2,554,355		0	2,554,355	2,541,992		0	2,541,992
3. Other Support Services - School Administration	2490	51,356		0	51,356	53,500		0	53,500
4. Direction of Business Support Services	2510	427,942	0	0	427,942	459,361	0	0	459,361
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		3,478,934	0	0	3,478,934	3,650,759	0	0	3,650,759
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									5%

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

**CERTIFICATION**

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

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

\_\_\_\_\_  
Date

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

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

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

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

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

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

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

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

School District Name: Community Consolidated School District No. 65

RCDT Number: 5-016-0650-04

			How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							
FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	823,885								Column N does not agree with Column E
Unemployment Insurance Payments	2363	38,759								Column N does not agree with Column E
Insurance Payments (Regular or Self-Insurance)	2364	83,379								Column N does not agree with Column E
Risk Management and Claims Services Payments	2365	0								0
Judgment and Settlements	2366	0								0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	747,910								Column N does not agree with Column E
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	32,139								Column N does not agree with Column E
Property Insurance (Buildings & Grounds)	2371	597,103								Column N does not agree with Column E
Vehicle Insurance (Transportation)	2372	0								0
<b>Totals</b>		<b>2,323,175</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>

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

### Inserting Tab into Existing AFR

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

### Linking Example

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

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

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

Type Below.

1. Page 11, Row 107 Other Local Revenues - Other Reimbursements, E-Rate Reimbursement, Other Local revenue
2. Page 12, Row 168 Other Restricted Revenue from State Sources - Other Reimbursements, E-Rate Reimbursement, Other Local revenue
3. Page 13, Row 197 Food Service - Other - NSLP Equipment Assistance Grant, Non-Cash Food Commodities
4. Page 13, Row 203 Title I - Other - Title I School Improvement Grant
5. Page 13, Row 208 Title IV - Other - Title IVA Student Support & Academic Enrichment
6. Ed Fund - Page 15, Row 41 Other Support Services - Pupils - Therapists, Lunchroom supervisors, grant manager
7. Ed Fund - Page 16, Row 56 Other Support Services - School Admin
8. Ed Fund - Page 16, Row 73 Other Support Services -Miscellaneous payroll expenses associated with chairs of different subject areas (math, foreign language, science, etc.)
9. O&M Fund - Page 17, Row 128 Other Support Services - Other support services
10. DS Fund - Page 18, Row 171 Debt Services - Other - TRS/THIS benefits
11. IMRF Fund - Page 19, Row 237 Other Support Services - Pupils - Therapists, Lunchroom supervisors, grant manager  
IMRF Fund - Page 20, Row 260 Other Support Services - School Admin - Miscellaneous payroll expenses associated with chairs of different subject
12. areas (math, foreign language, science, etc.)
13. IMRF Fund - Page 20, Row 278 Other Support Services - Other support services
14. Audit Check - Row 82 - formula broke, Contracts Paid schedule is completed

Reference Pages.

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



**[Please insert files above]**

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

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

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



	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	117,810,712	9,448,186	6,206,047	232,543	133,697,488
9	Direct Expenditures	114,269,430	9,863,325	4,055,145		128,187,900
10	Difference	3,541,282	(415,139)	2,150,902	232,543	5,509,588
11	Fund Balance - June 30, 2019	33,587,833	2,763,174	3,072,574	13,071,760	52,495,341
12	<div style="text-align: center;"> <b>Balanced - no deficit reduction plan is required.</b> </div>					
13						
14						
15						

## Audit Checklist

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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

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

DISTRICT/JOINT AGREEMENT NAME  <b>Community Consolidated School District No. 65</b>	RCDT NUMBER  <b>05-016-0650-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER  <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>Dr. Devon Horton</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly US, LLP 1301 West 22nd Street, Suite 400 Oak Brook</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1500 McDaniel Avenue Evanston</b>		E-MAIL ADDRESS: <b>n.cavaliere@bakertilly.com</b>	
<b>60201</b>		NAME OF AUDIT SUPERVISOR <b>Nick Cavaliere, CPA CFE</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</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

## Community Consolidated School District No. 65

05-016-0650-04

## SINGLE AUDIT INFORMATION CHECKLIST

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Community Consolidated School District No. 65**  
**05-016-0650-04**  
**SINGLE AUDIT INFORMATION CHECKLIST**

Including, but not limited to:

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

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

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

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

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

**Community Consolidated School District No. 65**  
**05-016-0650-04**

**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	\$ 9,861,570
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
ICR Computation 30, Line 11		170,724
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(1,024,415)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 9,007,879</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Value of food commodities	\$ (170,724)
Build American Bond Credits	\$ (239,800)

**ADJUSTED AFR FEDERAL REVENUES**

**\$ 8,597,355**

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 8,597,355
------------------	----------	--------------

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

**ADJUSTED SEFA FEDERAL REVENUE: \$ 8,597,355**

**DIFFERENCE: \$ -**

## Evanston Community Consolidated School District 65

05-016-0650-04

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor	CFDA Number <sup>2</sup>	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup>	Receipts/Revenues		Expenditure/Disbursements				Obligations/	Final	Budget
Program or Cluster Title and Major Program Designation	(A)	(B)	Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Encumb. (G)	(E)+(F)+(G) (H)	(I)
U.S. Department of Education:											
Passed through Illinois State Board of Education:											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income PY 19	84.010	2019-4300-00	541,093	466,773	862,941		144,925		-	1,007,866	1,141,959
Title I - Low Income PY 20	84.010	2020-4300-00	-	531,003	-		916,969		-	916,969	1,095,073
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			541,093	997,776	862,941		1,061,894		-	1,924,835	2,237,032
SCHOOL IMPROVEMENT GRANTS											
Title I - School Improvement & Accountability PY 19	84.010	2019-4331-19	-	119,118	11,460		107,658		-	119,118	182,811
Title I - School Improvement & Accountability PY 20	84.010	2020-4331-20	-	22,932	-		29,324		-	29,324	92,984
Subtotal - 84.010 - SCHOOL IMPROVEMENT GRANTS			-	142,050	11,460		136,982		-	148,442	275,795
Subtotal - CFDA # 84.010			541,093	1,139,826	874,401		1,198,876		-	2,073,277	2,512,827
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income - Neglected Privilege PY 19	84.013	2019-4305-00	-	25,041	-		25,041		-	25,041	39,260
Title I - Low Income - Neglected Privilege PY 20	84.013	2020-4305-00	-	14,577	-		27,820		-	27,820	51,646
Subtotal - 84.013 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			-	39,618	-		52,861		-	52,861	90,906
Improving Teacher Quality State Grants:											
Title II - Teacher Quality PY 18	84.367	2018-4932-00	145,469	-	96,899		-			196,072	243,579
Title II - Teacher Quality PY 19	84.367	2019-4932-00	90,745	175,961	135,071		131,635		-	266,706	328,057
Title II - Teacher Quality PY 20	84.367	2020-4932-00	-	40,202	-		160,174		-	160,174	333,997
Subtotal - 84.367 - TITLE II IMPROVING TEACHER QUALITY STATE GRANTS			236,214	216,163	231,970		291,809		-	622,952	905,633
ENGLISH LANGUAGE STATE ACQUISITION GRANTS											
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP PY 19	84.365	2019-4909-00	48,570	94,115	71,652		71,033		-	142,685	163,656
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP PY 20	84.365	2020-4909-00	-	56,476	-		74,201		-	74,201	137,071
Subtotal - 84.365 - ENGLISH LANGUAGE STATE ACQUISITION GRANTS			48,570	150,591	71,652		145,234		-	216,886	300,727
Special Education Cluster (IDEA):											
Special Education - Preschool Grants:											
Special Education - Pre-School Flow Through PY 19 (M)	84.173	2019-4600-00	42,186	22,593	64,779		-		-	64,779	72,340
Special Education - Pre-School Flow Through PY 20 (M)	84.173	2020-4600-00	-	34,692	-		56,720		25	56,745	75,884
Subtotal - 84.173 - SPECIAL EDUCATION GRANTS TO STATES			42,186	57,285	64,779		56,720		25	121,524	148,224
Special Education - Grants to States:											
Special Education - I.D.E.A. Flow Through PY 19 (M)	84.027	2019-4620-00	1,302,598	550,584	1,851,756		1,426		-	1,853,182	2,111,741
Special Education - I.D.E.A. Flow Through PY 20 (M)	84.027	2020-4620-00	-	1,434,353	-		2,038,614		360	2,038,974	2,153,159
Special Education - I.D.E.A. Flow Through PY 20 (M)	84.027	2020-4620-EI	-	-	-		1,633		-	1,633	1,633
Special Education - I.D.E.A. Room & Board PY 19 (M)	84.027	2019-4625-00	298,501	166,494	328,660		166,494		-	495,154	N/A
Special Education - I.D.E.A. Room & Board PY 20 (M)	84.027	2020-4625-00	-	236,219	-		236,219		-	236,219	N/A
Special Education - I.D.E.A. Room & Board PY 19 (M)	84.027	2019-4625-XC	-	45,681	-		45,681		-	45,681	N/A
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			1,601,099	2,433,331	2,180,416		2,490,067		360	4,670,843	4,266,533
Total Special Education Cluster (IDEA)			1,643,285	2,490,616	2,245,195		2,546,787		385	4,792,367	4,414,757

**Evanston Community Consolidated School District 65**  
**05-016-0650-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements			Year 7/1/19-6/30/20 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)				
U.S. Department of Agriculture:											
Passed through Illinois State Board of Education:											
Child Nutrition Cluster:											
NATIONAL SCHOOL LUNCH PROGRAM											
National School Lunch Program PY 19	10.555	2019-4210-00	981,262	156,378	981,262		156,378	-		1,137,640	N/A
National School Lunch Program PY 20	10.555	2020-4210-00	-	638,441	-		638,441	-		638,441	N/A
Non-Cash Food Commodities PY 19	10.555	2019-4999-00	84,918	-	84,918		-	-		84,918	N/A
Non-Cash Food Commodities PY 20	10.555	2020-4999-00	-	82,678	-		82,678	-		82,678	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			1,066,180	877,497	1,066,180		877,497	-		1,943,677	
NATIONAL SCHOOL BREAKFAST PROGRAM											
School Breakfast Program PY 19	10.553	2019-4220-00	97,856	15,351	97,856		15,351	-		113,207	N/A
School Breakfast Program PY 20	10.553	2020-4220-00	-	73,659	-		73,659	-		73,659	N/A
Subtotal - 10.553 - NATIONAL SCHOOL BREAKFAST PROGRAM			97,856	89,010	97,856		89,010	-		186,866	
U.S. Department of Defense Through the Illinois State Board of Education											
Fresh Fruits and Vegetables - PY 19	10.555	2019-4999-00	98,503	-	98,503		-	-		98,503	N/A
Fresh Fruits and Vegetables - PY 20	10.555	2020-4999-00	-	88,046	-		88,046	-		88,046	N/A
Subtotal - 10.555 - FRESH FRUITS AND VEGETABLES			98,503	88,046	98,503		88,046	-		186,549	
Total Child Nutrition Cluster			1,262,539	1,054,553	1,262,539		1,054,553			2,317,092	
U.S. Department of Agriculture:											
Passed through Illinois State Board of Education:											
CHILD AND ADULT CARE FOOD PROGRAM											
Child and Adult Care Food Program PY 19	10.558	2019-4226-00	124,140	56,200	150,911		56,200	-		207,111	N/A
Child and Adult Care Food Program PY 20	10.558	2020-4226-00	-	98,493	-		98,493	-		98,493	N/A
Total Child and Adult Care Food Program			124,140	154,693	150,911		154,693			305,604	
NATIONAL SCHOOL LUNCH PROGRAM EQUIPMENT ASSISTANCE GRANT PROGRAM											
National School Lunch Program Equipment Assistance Grant PY 20	10.579	2020-4260-00	-	7,780	-		7,780	-		7,780	N/A
Subtotal - 10.579 - NATIONAL SCHOOL LUNCH PROGRAM EQUIPMENT ASSISTANCE GRANT PROGRAM			-	7,780	-		7,780	-		7,780	
Passed through U.S. Department of Health and Human Services:											
Head Start Cluster:											
HEAD START											
Head Start PY 18 (M)	93.600	05CH10089-03-02	848,402	-	848,382	-	-	-		2,953,749	N/A
Head Start PY 19 (M)	93.600	05CH10089-04-01	3,035,763	-	3,035,763	561,846	-	-		3,035,763	N/A
Head Start PY 20 (M)	93.600	05CH10089-05-00	-	2,712,251	-		2,712,251	522,215		2,712,251	N/A
Subtotal - 93.600 - HEAD START			3,884,165	2,712,251	3,884,145	561,846	2,712,251	522,215	-	5,748,014	
Total Head Start Cluster			3,884,165	2,712,251	3,884,145	561,846	2,712,251	522,215	-	5,748,014	
U.S. Department of Health and Human Services:											
Passed Through the Illinois Department of Human Services:											
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE DEVELOPMENT FUND											
Child Care Mandatory and Matching Funds of the Child Care and Development Fund PY 20	93.596	2020-4999-00	-	334,712	-		334,712	-		334,712	N/A
Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			-	334,712	-		334,712	-		334,712	



**Evanston Community Consolidated School District 65**  
**05-016-0650-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements			Year 7/1/19-6/30/20 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)				
Passed Through the Illinois Department of Healthcare and Family Services:											
Medicaid Cluster:											
MEDICAL ASSISTANCE PROGRAM											
Medicaid Administrative Outreach	93.778	2019-4991-00	307,529	104,963	307,529		104,963		-	412,492	N/A
Medicaid Administrative Outreach	93.778	2020-4991-00	-	191,589	-		191,589		-	191,589	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			307,529	296,552	307,529		296,552		-	604,081	
Total Medicaid Cluster			307,529	296,552	307,529		296,552				
Total Federal Awards			8,047,535	8,597,355	9,028,342	561,846	8,796,108	522,215	385		

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Community Consolidated School District No. 65**  
**05-016-0650-04**  
**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 **Evanston Community Consolidated School District 65** and is presented on the **Modified 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, **Evanston Community Consolidated School District 65** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Head Start	93.600	522,215

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Evanston Community Consolidated School District 65** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$82,678	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$88,046	
		Total Non-Cash <b>\$170,724</b>

**Note 5: Other Information**

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	Yes
	(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)

**Community Consolidated School District No. 65**  
**05-016-0650-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        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
84.027, 84.173	SPECIAL EDUCATION CLUSTER (IDEA)	2,546,787
93.600	HEAD START CLUSTER	2,712,251
<b>Total Amount Tested as Major</b>		<b>\$5,259,038</b>

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

**\$8,796,108**

% tested as Major

**59.79%**

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

Auditee qualified as low-risk auditee?        YES   X   NO

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

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

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

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

**Community Consolidated School District No. 65**  
**05-016-0650-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>

**2020- 001**

2. THIS FINDING IS:

☒

New

☐

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

The District should have effective internal controls regarding the month end bank reconciliation process that are able to prevent, detect and correct unrecorded amounts in the accounting records and ensure that amounts recorded in the accounting records can be traced back to activity in the bank.

**4. Condition**

During the course of our audit procedures we noted that the District's accounting records did not include certain principal and interest payments made on outstanding debt obligations during the year. Furthermore the District recorded a duplicate grant receipt from the Illinois State Board of Education within their accounting records in error. These errors in the District's accounting records were not detected and corrected during the course of performing monthly bank reconciliations.

**5. Context<sup>12</sup>**

Audit procedures identified \$1,169,655 and \$1,800,000 of unrecorded bond interest and principal payments that were not recorded in the District's Debt Service Fund. These payments agreed to the District's debt service schedules and were for lawful purposes. Furthermore, audit procedures identified a duplicate recording of Title I funds in the District's General Fund (Educational Accounts) of \$228,599.

**6. Effect**

The District's Debt Service Fund contained material errors that were detected by the external auditor. The District's bank reconciliation procedures did not detect, prevent and correct errors in the accounting records.

**7. Cause**

The District's financial software is very convoluted and complex, the District experienced issues and delays with its bank reconciliation process. The COVID - 19 pandemic and school closure, which have resulted in several employees working remotely, have also been contributing factors.

**8. Recommendation**

We recommend that the District implement additional procedures and layers of review to ensure that bank reconciliations detect errors or omissions in the financial statements.

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

District 65 has strong internal controls over the bank reconciliation process. The District's bookkeeper does not have access to cash or checks. All payments and bank wires are subject to a multi-step approval process. The District's books are reconciled monthly. In the fall of 2019, the District hired an independent consultant that confirmed these controls; however, also concluded that our current financial software is very convoluted and complex. In FY20, due to a few recording errors and issues with the District's financial software, the District experienced issues and delays with its bank reconciliation process. The COVID-19 pandemic and school closure, which have resulted in several employees working remotely, have also been contributing factors. Going forward, the District will implement additional controls and checks to ensure bank reconciliations are error free and timely. In addition, the District is in a process of replacing its financial software.

<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.

Community Consolidated School District No. 65  
05-016-0650-04  
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- <u>N/A</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year:		None.	
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.

**Community Consolidated School District No. 65**  
**05-016-0650-04**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2020**

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

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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.