

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

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

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

School District  
 Joint Agreement

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>			
School District/Joint Agreement Number: <b>05-008-2900-04</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Schorb &amp; Schmersahl, LLC</b>			
County Name: <b>St Clair</b>				Name of Audit Manager: <b>James R. Schmersahl</b>			
Name of School District/Joint Agreement: <b>O'Fallon Community Consolidated School District No. 90</b>		<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  <b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>  <b>School District must complete a deficit reduction plan in the 2020-2021 Budget</b>		Address: <b>518 North Main Street</b>			
Address: <b>118 E. Washington Street</b>				City: <b>Columbia</b>	State: <b>IL</b>	Zip Code: <b>62236</b>	
City: <b>O'Fallon</b>				Phone Number: <b>618-281-5195</b>	Fax Number: <b>618-281-6101</b>		
Email Address:				IL License Number (9 digit): <b>066-003932</b>	Expiration Date: <b>11/30/2021</b>		
Zip Code: <b>62269</b>				Email Address:			
<b><u>Annual Financial Report</u></b>				<b><u>Single Audit Status:</u></b>		ISBE Use Only	
Type of Auditor's Report Issued:				<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?			
<input checked="" type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC			
District Superintendent/Administrator Name (Type or Print): <b>Carrie Hruby</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print): <b>Susan Sarfaty</b>			
Email Address: <a href="mailto:chruby@of90.net">chruby@of90.net</a>		Email Address:		Email Address: <a href="mailto:ssarfaty@stclair.k12.il.us">ssarfaty@stclair.k12.il.us</a>			
Telephone: <b>618-632-3666</b>	Fax Number: <b>618-632-7864</b>	Telephone:	Fax Number:	Telephone: <b>618-825-3900</b>	Fax Number: <b>618-825-3999</b>		
Signature & Date:		Signature & Date:		Signature & Date:			

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

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

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

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

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

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

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

### AUDITOR'S QUESTIONNAIRE

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

#### **PART A - FINDINGS**

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

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

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

#### **PART C - OTHER ISSUES**

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Schorb & Schmersahl, LLC**

*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.

PDF signature can be found on page 5 of Financial Statements on Opinion & Notes page 36. 10/15/2020

*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):					708,395,115				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.014000		+ 0.004000		+ 0.001200		= 0.019200		0.000500		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	25,749,914			29,954,401			(4,204,487)			2,682,628			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 24.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		48,879,263										
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		29,430,051								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b> O'Fallon Community Consolidated School District No. 90																
8	<b>District Code:</b> 05-008-2900-04																
9	<b>County Name:</b> St Clair																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 2,682,628.00 <b>Ratio</b> 0.104 <b>Score</b> 3																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Value</b> 1.05																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 <b>Total</b> 29,954,401.00 <b>Ratio</b> 1.163 <b>Score</b> 2																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: <b>Value</b> 0.70																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 <b>Total</b> 2,746,599.00 <b>Days</b> 33.00 <b>Score</b> 2																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 <b>Weight</b> 0.10																
26	83,206.67 <b>Value</b> 0.20																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) Funds 10, 20 & 40 <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates <b>Weight</b> 0.10																
30	11,561,008.28 <b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37) <b>Total</b> 29,430,051.00 <b>Percent</b> 39.79 <b>Score</b> 2																
33	Total Long-Term Debt Allowed (P3, Cell H31) <b>Weight</b> 0.10																
34	48,879,262.94 <b>Value</b> 0.20																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
														<b>Total Profile Score:</b>		<b>2.55 *</b>	
														<b>Estimated 2021 Financial Profile Designation:</b>		<b><u>WATCH</u></b>	
* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,156,605	137,487	503	1,194	139,464	757	596	141,752	352,623
5	Investments	120	242,561	208,054	51,590	4,824	456	1,099	995,278	11,587	586,600
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	<b>Total Current Assets</b>		1,399,166	345,541	52,093	6,018	139,920	1,856	995,874	153,339	939,223
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									
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	29,228							59	
32	Deferred Revenues & Other Current Liabilities	490	34,743								
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		63,971	0	0	0	0	0	0	59	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			52,093	6,018	139,920	1,856		153,280	939,223
39	Unreserved Fund Balance	730	1,335,195	345,541					995,874		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		1,399,166	345,541	52,093	6,018	139,920	1,856	995,874	153,339	939,223

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)		Account Groups		
2			Acct. #	Agency Fund	General Fixed Assets
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
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	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,124,600	
17	Building & Building Improvements	230		44,476,769	
18	Site Improvements & Infrastructure	240		459,100	
19	Capitalized Equipment	250		405,925	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			52,093
22	Amount to be Provided for Payment on Long-Term Debt	350			29,377,958
23	<b>Total Capital Assets</b>			50,466,394	29,430,051
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			29,430,051
37	<b>Total Long-Term Liabilities</b>				29,430,051
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			50,466,394	
41	<b>Total Liabilities and Fund Balance</b>		0	50,466,394	29,430,051



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	9,759,740	2,357,795	2,357,140	597,321	686,254	17	257,332	1,696,733	257,812
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	9,512,653	50,221	0	1,019,852	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,195,000	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		21,467,393	2,408,016	2,357,140	1,617,173	686,254	17	257,332	1,696,733	257,812
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	11,875,082								
10	<b>Total Receipts/Revenues</b>		33,342,475	2,408,016	2,357,140	1,617,173	686,254	17	257,332	1,696,733	257,812
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	16,585,925				383,877				
13	Support Services	2000	5,914,851	3,365,633		1,591,597	544,159	0		2,432,497	357,180
14	Community Services	3000	1,313,818	0		0	148,891				
15	Payments to Other Districts & Governmental Units	4000	1,182,577	0	0	0	564	0		31,816	0
16	Debt Service	5000	0	0	3,545,864	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		24,997,171	3,365,633	3,545,864	1,591,597	1,077,491	0		2,464,313	357,180
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	11,875,082	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		36,872,253	3,365,633	3,545,864	1,591,597	1,077,491	0		2,464,313	357,180
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(3,529,778)</b>	<b>(957,617)</b>	<b>(1,188,724)</b>	<b>25,576</b>	<b>(391,237)</b>	<b>17</b>	<b>257,332</b>	<b>(767,580)</b>	<b>(99,368)</b>
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		0	0	0	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <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									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990		5,021	(5,021)	26,000			(26,000)		
76	<b>Total Other Uses of Funds</b>		0	5,021	(5,021)	26,000	0	0	(26,000)	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	(5,021)	5,021	(26,000)	0	0	26,000	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,529,778)	(962,638)	(1,183,703)	(424)	(391,237)	17	283,332	(767,580)	(99,368)
79	<b>Fund Balances - July 1, 2019</b>		4,864,973	1,308,179	1,235,796	6,442	531,157	1,839	712,542	920,860	1,038,591
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2020</b>		1,335,195	345,541	52,093	6,018	139,920	1,856	995,874	153,280	939,223

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	<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>		6,719,381	1,919,895	2,345,358	576,113	319,094		240,167	1,678,770
6	Leasing Purposes Levy <sup>8</sup>	1130		240,167						
7	Special Education Purposes Levy	1140	96,264							
8	FICA/Medicare Only Purposes Levies	1150					355,198			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>6,815,645</b>	<b>2,160,062</b>	<b>2,345,358</b>	<b>576,113</b>	<b>674,292</b>	<b>0</b>	<b>240,167</b>	<b>1,678,770</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>								
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authorities	1220								
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230		154,570			1,788			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>154,570</b>	<b>0</b>	<b>0</b>	<b>1,788</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>								
20	Regular - Tuition from Pupils or Parents (In State)	1311								
21	Regular - Tuition from Other Districts (In State)	1312								
22	Regular - Tuition from Other Sources (In State)	1313								
23	Regular - Tuition from Other Sources (Out of State)	1314								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321								
25	Summer Sch - Tuition from Other Districts (In State)	1322								
26	Summer Sch - Tuition from Other Sources (In State)	1323								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324								
28	CTE - Tuition from Pupils or Parents (In State)	1331								
29	CTE - Tuition from Other Districts (In State)	1332								
30	CTE - Tuition from Other Sources (In State)	1333								
31	CTE - Tuition from Other Sources (Out of State)	1334								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341								
33	Special Ed - Tuition from Other Districts (In State)	1342	12,771							
34	Special Ed - Tuition from Other Sources (In State)	1343								
35	Special Ed - Tuition from Other Sources (Out of State)	1344								
36	Adult - Tuition from Pupils or Parents (In State)	1351								
37	Adult - Tuition from Other Districts (In State)	1352								
38	Adult - Tuition from Other Sources (In State)	1353								
39	Adult - Tuition from Other Sources (Out of State)	1354								
40	<b>Total Tuition</b>		<b>12,771</b>							
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>								
42	Regular - Transp Fees from Pupils or Parents (In State)	1411								
43	Regular - Transp Fees from Other Districts (In State)	1412								
44	Regular - Transp Fees from Other Sources (In State)	1413								
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				16,586				
46	Regular Transp Fees from Other Sources (Out of State)	1416								
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423								
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424								
51	CTE - Transp Fees from Pupils or Parents (In State)	1431								
52	CTE - Transp Fees from Other Districts (In State)	1432								
53	CTE - Transp Fees from Other Sources (In State)	1433								

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

1	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
54	CTE - Transp Fees from Other Sources (Out of State)	1434								
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441								
56	Special Ed - Transp Fees from Other Districts (In State)	1442								
57	Special Ed - Transp Fees from Other Sources (In State)	1443								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444								
59	Adult - Transp Fees from Pupils or Parents (In State)	1451								
60	Adult - Transp Fees from Other Districts (In State)	1452								
61	Adult - Transp Fees from Other Sources (In State)	1453								
62	Adult - Transp Fees from Other Sources (Out of State)	1454								
63	<b>Total Transportation Fees</b>					16,586				
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>								
65	Interest on Investments	1510	37,306	21,716	11,782	2,635	10,174	17	17,165	15,463
66	Gain or Loss on Sale of Investments	1520								
67	<b>Total Earnings on Investments</b>		37,306	21,716	11,782	2,635	10,174	17	17,165	15,463
68	<b>FOOD SERVICE</b>	<b>1600</b>								
69	Sales to Pupils - Lunch	1611	393,521							
70	Sales to Pupils - Breakfast	1612	16,076							
71	Sales to Pupils - A la Carte	1613	177,448							
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	5,509							
74	Other Food Service (Describe & Itemize)	1690	4,667							
75	<b>Total Food Service</b>		597,221							
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>								
77	Admissions - Athletic	1711	25,029							
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720								
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	56,820							
82	<b>Total District/School Activity Income</b>		81,849	0						
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>								
84	Rentals - Regular Textbooks	1811	408,770							
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe & Itemize)	1819								
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890								
93	<b>Total Textbook Income</b>		408,770							
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>								
95	Rentals	1910		21,447						
96	Contributions and Donations from Private Sources	1920								
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950								
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970								
102	Proceeds from Vendors' Contracts	1980								
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
106	Other Local Fees (Describe & Itemize)	1993	53,670							
107	Other Local Revenues (Describe & Itemize)	1999	1,752,508			1,987				2,500
108	<b>Total Other Revenue from Local Sources</b>		1,806,178	21,447	0	1,987	0	0	0	2,500
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	9,759,740	2,357,795	2,357,140	597,321	686,254	17	257,332	1,696,733
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>									
111	Flow-through Revenue from State Sources	2100								
112	Flow-through Revenue from Federal Sources	2200								
113	Other Flow-Through (Describe & Itemize)	2300								
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	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	8,730,965							
118	General State Aid - Hold Harmless/Supplemental	3002								
119	Reorganization Incentives (Accounts 3005-3021)	3005								
120	General State Aid - Fast Growth District Grant	3030								
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								
122	<b>Total Unrestricted Grants-In-Aid</b>		8,730,965	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	136,028							
126	Special Education - Funding for Children Requiring Sp ED Services	3105								
127	Special Education - Personnel	3110								
128	Special Education - Orphanage - Individual	3120	232,472							
129	Special Education - Orphanage - Summer Individual	3130								
130	Special Education - Summer School	3145								
131	Special Education - Other (Describe & Itemize)	3199								
132	<b>Total Special Education</b>		368,500	0		0				
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>									
134	CTE - Technical Education - Tech Prep	3200								
135	CTE - Secondary Program Improvement (CTEI)	3220								
136	CTE - WECEP	3225								
137	CTE - Agriculture Education	3235								
138	CTE - Instructor Practicum	3240								
139	CTE - Student Organizations	3270								
140	CTE - Other (Describe & Itemize)	3299								
141	<b>Total Career and Technical Education</b>		0	0			0			
142	<b>BILINGUAL EDUCATION</b>									
143	Bilingual Ed - Downstate - TPI and TBE	3305								
144	Bilingual Education Downstate - Transitional Bilingual Education	3310								
145	<b>Total Bilingual Ed</b>		0				0			

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
146	State Free Lunch & Breakfast	3360	46,777							
147	School Breakfast Initiative	3365								
148	Driver Education	3370								
149	Adult Ed (from ICCB)	3410								
150	Adult Ed - Other (Describe & Itemize)	3499								
151	<b>TRANSPORTATION</b>									
152	Transportation - Regular and Vocational	3500				544,365				
153	Transportation - Special Education	3510				475,338				
154	Transportation - Other (Describe & Itemize)	3599								
155	<b>Total Transportation</b>		0	0		1,019,703	0			
156	Learning Improvement - Change Grants	3610								
157	Scientific Literacy	3660								
158	Truant Alternative/Optional Education	3695								
159	Early Childhood - Block Grant	3705	366,411	221		149				
160	Chicago General Education Block Grant	3766								
161	Chicago Educational Services Block Grant	3767								
162	School Safety & Educational Improvement Block Grant	3775								
163	Technology - Technology for Success	3780								
164	State Charter Schools	3815								
165	Extended Learning Opportunities - Summer Bridges	3825								
166	Infrastructure Improvements - Planning/Construction	3920								
167	School Infrastructure - Maintenance Projects	3925								
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999		50,000						
169	<b>Total Restricted Grants-In-Aid</b>		781,688	50,221	0	1,019,852	0	0	0	0
170	<b>Total Receipts from State Sources</b>	3000	9,512,653	50,221	0	1,019,852	0	0	0	0
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	305,046							
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	130,347							
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		435,393	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								
178	Construction (Impact Aid)	4050								
179	MAGNET	4060								
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
181	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		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								
185	Title V - District Projects	4105								

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
186	Title V - Rural Education Initiative (REI)	4107								
187	Title V - Other (Describe & Itemize)	4199								
188	<b>Total Title V</b>		0	0		0	0			
189	<b>FOOD SERVICE</b>									
190	Breakfast Start-Up Expansion	4200								
191	National School Lunch Program	4210	332,479							
192	Special Milk Program	4215								
193	School Breakfast Program	4220	72,540							
194	Summer Food Service Program	4225	30,939							
195	Child Adult Care Food Program	4226								
196	Fresh Fruits & Vegetables	4240								
197	Food Service - Other (Describe & Itemize)	4299								
198	<b>Total Food Service</b>		435,958				0			
199	<b>TITLE I</b>									
200	Title I - Low Income	4300	203,274							
201	Title I - Low Income - Neglected, Private	4305								
202	Title I - Migrant Education	4340								
203	Title I - Other (Describe & Itemize)	4399								
204	<b>Total Title I</b>		203,274	0		0	0			
205	<b>TITLE IV</b>									
206	Title IV - Safe & Drug Free Schools - Formula	4400	18,887							
207	Title IV - 21st Century Comm Learning Centers	4421								
208	Title IV - Other (Describe & Itemize)	4499								
209	<b>Total Title IV</b>		18,887	0		0	0			
210	<b>FEDERAL - SPECIAL EDUCATION</b>									
211	Fed - Spec Education - Preschool Flow-Through	4600								
212	Fed - Spec Education - Preschool Discretionary	4605								
213	Fed - Spec Education - IDEA - Flow Through	4620	752,731							
214	Fed - Spec Education - IDEA - Room & Board	4625	102,773							
215	Fed - Spec Education - IDEA - Discretionary	4630								
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
217	<b>Total Federal - Special Education</b>		855,504	0		0	0			
218	<b>CTE - PERKINS</b>									
219	CTE - Perkins - Title III E - Tech Prep	4770								
220	CTE - Other (Describe & Itemize)	4799								
221	<b>Total CTE - Perkins</b>		0	0			0			
222	Federal - Adult Education	4810								
223	ARRA - General State Aid - Education Stabilization	4850								
224	ARRA - Title I - Low Income	4851								
225	ARRA - Title I - Neglected, Private	4852								
226	ARRA - Title I - Delinquent, Private	4853								
227	ARRA - Title I - School Improvement (Part A)	4854								
228	ARRA - Title I - School Improvement (Section 1003g)	4855								
229	ARRA - IDEA - Part B - Preschool	4856								
230	ARRA - IDEA - Part B - Flow-Through	4857								
231	ARRA - Title IID - Technology-Formula	4860								
232	ARRA - Title IID - Technology-Competitive	4861								
233	ARRA - McKinney - Vento Homeless Education	4862								
234	ARRA - Child Nutrition Equipment Assistance	4863								
235	Impact Aid Formula Grants	4864								
236	Impact Aid Competitive Grants	4865								
237	Qualified Zone Academy Bond Tax Credits	4866								

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
238	Qualified School Construction Bond Credits	4867								
239	Build America Bond Tax Credits	4868								
240	Build America Bond Interest Reimbursement	4869								
241	ARRA - General State Aid - Other Govt Services Stabilization	4870								
242	Other ARRA Funds - II	4871								
243	Other ARRA Funds - III	4872								
244	Other ARRA Funds - IV	4873								
245	Other ARRA Funds - V	4874								
246	ARRA - Early Childhood	4875								
247	Other ARRA Funds VII	4876								
248	Other ARRA Funds VIII	4877								
249	Other ARRA Funds IX	4878								
250	Other ARRA Funds X	4879								
251	Other ARRA Funds Ed Job Fund Program	4880								
252	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0
253	Race to the Top Program	4901								
254	Race to the Top - Preschool Expansion Grant	4902								
255	Title III - Immigrant Education Program (IEP)	4905								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909								
257	McKinney Education for Homeless Children	4920								
258	Title II - Eisenhower Professional Development Formula	4930								
259	Title II - Teacher Quality	4932	75,331							
260	Federal Charter Schools	4960								
261	State Assessment Grants	4981								
262	Grant for State Assessments and Related Activities	4982								
263	Medicaid Matching Funds - Administrative Outreach	4991								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	167,542							
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	3,111							
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,759,607	0	0	0	0	0		0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	2,195,000	0	0	0	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		21,467,393	2,408,016	2,357,140	1,617,173	686,254	17	257,332	1,696,733



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

	A	B	K
1			(90)
	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
2			
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>		240,167
6	Leasing Purposes Levy <sup>8</sup>	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>240,167</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>	
14	Mobile Home Privilege Tax	1210	
15	Payments from Local Housing Authorities	1220	
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>
19	<b>TUITION</b>	<b>1300</b>	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	<b>Total Tuition</b>		
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>	
42	Regular - Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	<b>Total Transportation Fees</b>		
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>	
65	Interest on Investments	1510	17,645
66	Gain or Loss on Sale of Investments	1520	
67	<b>Total Earnings on Investments</b>		<b>17,645</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	<b>Total Food Service</b>		
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	<b>Total District/School Activity Income</b>		
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	<b>Total Textbook Income</b>		
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	
97	Impact Fees from Municipal or County Governments	1930	
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	
100	Payments of Surplus Moneys from TIF Districts	1960	
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	

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

	A	B	K
1			(90)
2	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
106	Other Local Fees (Describe & Itemize)	1993	
107	Other Local Revenues (Describe & Itemize)	1999	
108	<b>Total Other Revenue from Local Sources</b>		0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	257,812
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>		
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	
118	General State Aid - Hold Harmless/Supplemental	3002	
119	Reorganization Incentives (Accounts 3005-3021)	3005	
120	General State Aid - Fast Growth District Grant	3030	
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	
122	<b>Total Unrestricted Grants-In-Aid</b>		0
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>		
124	<b>SPECIAL EDUCATION</b>		
125	Special Education - Private Facility Tuition	3100	
126	Special Education - Funding for Children Requiring Sp ED Services	3105	
127	Special Education - Personnel	3110	
128	Special Education - Orphanage - Individual	3120	
129	Special Education - Orphanage - Summer Individual	3130	
130	Special Education - Summer School	3145	
131	Special Education - Other (Describe & Itemize)	3199	
132	<b>Total Special Education</b>		
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>		
134	CTE - Technical Education - Tech Prep	3200	
135	CTE - Secondary Program Improvement (CTEI)	3220	
136	CTE - WECEP	3225	
137	CTE - Agriculture Education	3235	
138	CTE - Instructor Practicum	3240	
139	CTE - Student Organizations	3270	
140	CTE - Other (Describe & Itemize)	3299	
141	<b>Total Career and Technical Education</b>		
142	<b>BILINGUAL EDUCATION</b>		
143	Bilingual Ed - Downstate - TPI and TBE	3305	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	
145	<b>Total Bilingual Ed</b>		

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

	A	B	K
1			(90)
2	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
146	State Free Lunch & Breakfast	3360	
147	School Breakfast Initiative	3365	
148	Driver Education	3370	
149	Adult Ed (from ICCB)	3410	
150	Adult Ed - Other (Describe & Itemize)	3499	
151	<b>TRANSPORTATION</b>		
152	Transportation - Regular and Vocational	3500	
153	Transportation - Special Education	3510	
154	Transportation - Other (Describe & Itemize)	3599	
155	<b>Total Transportation</b>		
156	Learning Improvement - Change Grants	3610	
157	Scientific Literacy	3660	
158	Truant Alternative/Optional Education	3695	
159	Early Childhood - Block Grant	3705	
160	Chicago General Education Block Grant	3766	
161	Chicago Educational Services Block Grant	3767	
162	School Safety & Educational Improvement Block Grant	3775	
163	Technology - Technology for Success	3780	
164	State Charter Schools	3815	
165	Extended Learning Opportunities - Summer Bridges	3825	
166	Infrastructure Improvements - Planning/Construction	3920	
167	School Infrastructure - Maintenance Projects	3925	
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	
169	<b>Total Restricted Grants-In-Aid</b>		0
170	<b>Total Receipts from State Sources</b>	<b>3000</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	
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>		
177	Head Start	4045	
178	Construction (Impact Aid)	4050	
179	MAGNET	4060	
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	
181	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>		
183	<b>TITLE V</b>		
184	Title V - Innovation and Flexibility Formula	4100	
185	Title V - District Projects	4105	

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	
187	Title V - Other (Describe & Itemize)	4199	
188	<b>Total Title V</b>		
189	<b>FOOD SERVICE</b>		
190	Breakfast Start-Up Expansion	4200	
191	National School Lunch Program	4210	
192	Special Milk Program	4215	
193	School Breakfast Program	4220	
194	Summer Food Service Program	4225	
195	Child Adult Care Food Program	4226	
196	Fresh Fruits & Vegetables	4240	
197	Food Service - Other (Describe & Itemize)	4299	
198	<b>Total Food Service</b>		
199	<b>TITLE I</b>		
200	Title I - Low Income	4300	
201	Title I - Low Income - Neglected, Private	4305	
202	Title I - Migrant Education	4340	
203	Title I - Other (Describe & Itemize)	4399	
204	<b>Total Title I</b>		
205	<b>TITLE IV</b>		
206	Title IV - Safe & Drug Free Schools - Formula	4400	
207	Title IV - 21st Century Comm Learning Centers	4421	
208	Title IV - Other (Describe & Itemize)	4499	
209	<b>Total Title IV</b>		
210	<b>FEDERAL - SPECIAL EDUCATION</b>		
211	Fed - Spec Education - Preschool Flow-Through	4600	
212	Fed - Spec Education - Preschool Discretionary	4605	
213	Fed - Spec Education - IDEA - Flow Through	4620	
214	Fed - Spec Education - IDEA - Room & Board	4625	
215	Fed - Spec Education - IDEA - Discretionary	4630	
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
217	<b>Total Federal - Special Education</b>		
218	<b>CTE - PERKINS</b>		
219	CTE - Perkins - Title III E - Tech Prep	4770	
220	CTE - Other (Describe & Itemize)	4799	
221	<b>Total CTE - Perkins</b>		
222	Federal - Adult Education	4810	
223	ARRA - General State Aid - Education Stabilization	4850	
224	ARRA - Title I - Low Income	4851	
225	ARRA - Title I - Neglected, Private	4852	
226	ARRA - Title I - Delinquent, Private	4853	
227	ARRA - Title I - School Improvement (Part A)	4854	
228	ARRA - Title I - School Improvement (Section 1003g)	4855	
229	ARRA - IDEA - Part B - Preschool	4856	
230	ARRA - IDEA - Part B - Flow-Through	4857	
231	ARRA - Title IID - Technology-Formula	4860	
232	ARRA - Title IID - Technology-Competitive	4861	
233	ARRA - McKinney - Vento Homeless Education	4862	
234	ARRA - Child Nutrition Equipment Assistance	4863	
235	Impact Aid Formula Grants	4864	
236	Impact Aid Competitive Grants	4865	
237	Qualified Zone Academy Bond Tax Credits	4866	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867	
239	Build America Bond Tax Credits	4868	
240	Build America Bond Interest Reimbursement	4869	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	
242	Other ARRA Funds - II	4871	
243	Other ARRA Funds - III	4872	
244	Other ARRA Funds - IV	4873	
245	Other ARRA Funds - V	4874	
246	ARRA - Early Childhood	4875	
247	Other ARRA Funds VII	4876	
248	Other ARRA Funds VIII	4877	
249	Other ARRA Funds IX	4878	
250	Other ARRA Funds X	4879	
251	Other ARRA Funds Ed Job Fund Program	4880	
252	<b>Total Stimulus Programs</b>		0
253	Race to the Top Program	4901	
254	Race to the Top - Preschool Expansion Grant	4902	
255	Title III - Immigrant Education Program (IEP)	4905	
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
257	McKinney Education for Homeless Children	4920	
258	Title II - Eisenhower Professional Development Formula	4930	
259	Title II - Teacher Quality	4932	
260	Federal Charter Schools	4960	
261	State Assessment Grants	4981	
262	Grant for State Assessments and Related Activities	4982	
263	Medicaid Matching Funds - Administrative Outreach	4991	
264	Medicaid Matching Funds - Fee-for-Service Program	4992	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	0
268	<b>Total Direct Receipts/Revenues</b>		257,812

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	8,702,014	2,348,050		492,092					11,542,156	11,398,299
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	108,571	36,970	185	25,641					171,367	158,704
8	Special Education Programs (Functions 1200-1220)	1200	2,677,397	869,292	90,000	154,071					3,790,760	3,639,711
9	Special Education Programs Pre-K	1225	230,439	48,961		231					279,631	231,602
10	Remedial and Supplemental Programs K-12	1250	393,851	76,638	53,178	178		15,400			539,245	586,802
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	2,305
14	Interscholastic Programs	1500	168,301	12,463	29,035	7,396		6,369			223,564	223,885
15	Summer School Programs	1600	27,619	646		1,474					29,739	40,947
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900	8,255	1,208							9,463	19,915
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	<b>Total Instruction</b> <sup>10</sup>	<b>1000</b>	<b>12,316,447</b>	<b>3,394,228</b>	<b>172,398</b>	<b>681,083</b>	<b>0</b>	<b>21,769</b>	<b>0</b>	<b>0</b>	<b>16,585,925</b>	<b>16,302,170</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	289,068	65,308	4,590						358,966	369,345
37	Guidance Services	2120	1,721	146							1,867	2,669
38	Health Services	2130	603,305	113,135	14,633	10,792					741,865	727,106
39	Psychological Services	2140	145,246	17,802	39,336						202,384	197,341
40	Speech Pathology & Audiology Services	2150	570,276	146,337	11,079	3,417					731,109	734,053
41	Other Support Services - Pupils (Describe & Itemize)	2190	2,736								2,736	6,500
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,612,352</b>	<b>342,728</b>	<b>69,638</b>	<b>14,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,038,927</b>	<b>2,037,014</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	39,904	6,910	39,729	20,812		4,114			111,469	154,746
45	Educational Media Services	2220	325,509	55,833	58,476	143,646	21,402	3,016			607,882	620,348
46	Assessment & Testing	2230			53,349						53,349	49,677
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>365,413</b>	<b>62,743</b>	<b>151,554</b>	<b>164,458</b>	<b>21,402</b>	<b>7,130</b>	<b>0</b>	<b>0</b>	<b>772,700</b>	<b>824,771</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310			13,567						13,567	205,282
50	Executive Administration Services	2320	180,158	29,622	419	12,025					222,224	235,752
51	Special Area Administration Services	2330	23,703	2,893	3,726	426					30,748	0
52	Tort Immunity Services	2360 - 2370									0	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>203,861</b>	<b>32,515</b>	<b>17,712</b>	<b>12,451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266,539</b>	<b>441,034</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	1,220,115	316,701	8,317	7,134					1,552,267	1,542,531
56	Other Support Services - School Admin (Describe & Itemize)	2490				293					293	1,800
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,220,115</b>	<b>316,701</b>	<b>8,317</b>	<b>7,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,552,560</b>	<b>1,544,331</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510									0	
60	Fiscal Services	2520	182,433	4,234	75,975	27,538					290,180	339,525
61	Operation & Maintenance of Plant Services	2540				24,450	30,524				54,974	0
62	Pupil Transportation Services	2550									0	
63	Food Services	2560	22,895		905,842	6,681		3,254			938,672	1,204,145
64	Internal Services	2570									0	
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>205,328</b>	<b>4,234</b>	<b>981,817</b>	<b>58,669</b>	<b>30,524</b>	<b>3,254</b>	<b>0</b>	<b>0</b>	<b>1,283,826</b>	<b>1,543,670</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630									0	
70	Staff Services	2640									0	
71	Data Processing Services	2660									0	
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
73	Other Support Services (Describe & Itemize)	2900				299					299	300
74	<b>Total Support Services</b>	<b>2000</b>	<b>3,607,069</b>	<b>758,921</b>	<b>1,229,038</b>	<b>257,513</b>	<b>51,926</b>	<b>10,384</b>	<b>0</b>	<b>0</b>	<b>5,914,851</b>	<b>6,391,120</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,027,931</b>	<b>202,840</b>	<b>24,113</b>	<b>58,514</b>			<b>420</b>		<b>1,313,818</b>	<b>1,257,761</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	
79	Payments for Special Education Programs	4120			5,500			435,985			441,485	286,339
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>5,500</b>			<b>435,985</b>			<b>441,485</b>	<b>286,339</b>
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220						723,651			723,651	733,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290						17,441			17,441	10,000
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>741,092</b>			<b>741,092</b>	<b>743,000</b>
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	<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	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>5,500</b>			<b>1,177,077</b>			<b>1,182,577</b>	<b>1,029,339</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	



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	
112	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										220,000
114	<b>Total Direct Disbursements/Expenditures</b>		16,951,447	4,355,989	1,431,049	997,110	51,926	1,209,230	420	0	24,997,171	25,200,390
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(3,529,778)	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	<b>SUPPORT SERVICES - BUSINESS</b>											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530									0	
124	Operation & Maintenance of Plant Services	2540	949,739	244,091	980,484	879,357	43,119	268,843			3,365,633	3,382,207
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	<b>Total Support Services - Business</b>	<b>2500</b>	949,739	244,091	980,484	879,357	43,119	268,843	0	0	3,365,633	3,382,207
128	Other Support Services (Describe & Itemize)	2900									0	
129	<b>Total Support Services</b>	<b>2000</b>	949,739	244,091	980,484	879,357	43,119	268,843	0	0	3,365,633	3,382,207
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
149	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
151	<b>Total Direct Disbursements/Expenditures</b>		949,739	244,091	980,484	879,357	43,119	268,843	0	0	3,365,633	3,382,207
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(957,617)	
153												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
154	<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	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,141,911			1,141,911	1,350,732
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
170								2,400,939			2,400,939	2,191,550
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						3,014			3,014	3,700
172	Total Debt Services	5000				0		3,545,864			3,545,864	3,545,982
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures					0		3,545,864			3,545,864	3,545,982
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,188,724)	
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	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	44,417	4,150	1,543,030						1,591,597	1,842,685
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	44,417	4,150	1,543,030	0	0	0	0	0	1,591,597	1,842,685
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000				0		0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>										
206	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
208	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										
210	<b>Total Disbursements/ Expenditures</b>		44,417	4,150	1,543,030	0	0	0	0	0	1,591,597	1,842,685
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										25,576	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
215	Regular Programs	1100		173,000							173,000	175,248
216	Pre-K Programs	1125		4,888							4,888	5,218
217	Special Education Programs (Functions 1200-1220)	1200		161,931							161,931	171,107
218	Special Education Programs - Pre-K	1225		12,242							12,242	14,822
219	Remedial and Supplemental Programs - K-12	1250		20,653							20,653	20,530
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400									0	
223	Interscholastic Programs	1500		7,515							7,515	7,543
224	Summer School Programs	1600		3,271							3,271	4,940
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700									0	
227	Bilingual Programs	1800									0	
228	Truants' Alternative & Optional Programs	1900		377							377	450
229	<b>Total Instruction</b>	<b>1000</b>		<b>383,877</b>							<b>383,877</b>	<b>399,858</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
231	<b>SUPPORT SERVICES - PUPILS</b>											
232	Attendance & Social Work Services	2110		3,898							3,898	4,200
233	Guidance Services	2120		66							66	126
234	Health Services	2130		93,338							93,338	93,745
235	Psychological Services	2140		1,331							1,331	2,230
236	Speech Pathology & Audiology Services	2150		8,559							8,559	7,875
237	Other Support Services - Pupils (Describe & Itemize)	2190		666							666	623
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>107,858</b>							<b>107,858</b>	<b>108,799</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
240	Improvement of Instruction Services	2210		264							264	495
241	Educational Media Services	2220		45,123							45,123	45,537
242	Assessment & Testing	2230									0	
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>45,387</b>							<b>45,387</b>	<b>46,032</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
245	Board of Education Services	2310									0	1,642
246	Executive Administration Services	2320		8,895							8,895	9,188

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
247	Service Area Administrative Services	2330									0	
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		146,586							146,586	147,256
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		155,481							155,481	158,086
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		56,526							56,526	53,993
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		56,526							56,526	53,993
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510									0	
264	Fiscal Services	2520		28,100							28,100	28,537
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		143,872							143,872	150,149
267	Pupil Transportation Services	2550		2,360							2,360	2,836
268	Food Services	2560		3,402							3,402	3,477
269	Internal Services	2570									0	
270	<b>Total Support Services - Business</b>	<b>2500</b>		177,734							177,734	184,999
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630									0	
275	Staff Services	2640									0	
276	Data Processing Services	2660									0	
277	<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
278	Other Support Services (Describe & Itemize)	2900		1,173							1,173	0
279	<b>Total Support Services</b>	<b>2000</b>		544,159							544,159	551,909
280	<b>COMMUNITY SERVICES (MR/SS)</b>											
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>		148,891							148,891	153,540
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120		564							564	1,600
284	Payments for CTE Programs	4140									0	
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		564							564	1,600
286	<b>DEBT SERVICES (MR/SS)</b>											
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>											
295	<b>Total Disbursements/Expenditures</b>			1,077,491				0			1,077,491	1,106,907
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(391,237)	
297												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530									0	
302	Other Support Services (Describe & Itemize)	2900									0	
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>17</b>	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			184,257						184,257	116,797
321	Unemployment Insurance Payments	2363									0	1,800
322	Insurance Payments (Regular or Self-Insurance)	2364			7,495						7,495	
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,670,892	88,276	104,339	11,195					1,874,702	1,990,107
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369			17,257						17,257	45,000
328	Property Insurance (Buildings & Grounds)	2371			266,786						266,786	224,900
329	Vehicle Insurance (Transportation)	2372			82,000						82,000	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>1,670,892</b>	<b>88,276</b>	<b>662,134</b>	<b>11,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,432,497</b>	<b>2,378,604</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120						31,816			31,816	31,850
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>31,816</b>			<b>31,816</b>	<b>31,850</b>
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
342	<b>Total Disbursements/Expenditures</b>		<b>1,670,892</b>	<b>88,276</b>	<b>662,134</b>	<b>11,195</b>	<b>0</b>	<b>31,816</b>	<b>0</b>	<b>0</b>	<b>2,464,313</b>	<b>2,410,454</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(767,580)</b>	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530			58,349		280,508	18,323			357,180	
349	Operation & Maintenance of Plant Services	2540									0	
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>58,349</b>	<b>0</b>	<b>280,508</b>	<b>18,323</b>	<b>0</b>	<b>0</b>	<b>357,180</b>	<b>0</b>
351	Other Support Services (Describe & Itemize)	2900									0	
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>58,349</b>	<b>0</b>	<b>280,508</b>	<b>18,323</b>	<b>0</b>	<b>0</b>	<b>357,180</b>	<b>0</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
367	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>58,349</b>	<b>0</b>	<b>280,508</b>	<b>18,323</b>	<b>0</b>	<b>0</b>	<b>357,180</b>	<b>0</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(99,368)</b>	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2019 Levy)</b>	<b>Taxes Received (from 2018 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2019 Levy)</b>	<b>Estimated Taxes Due (from the 2019 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	6,719,381		6,719,381	6,719,381
5	Operations & Maintenance	1,919,895		1,919,895	1,919,895	1,919,895
6	Debt Services **	2,345,358		2,345,358	2,345,358	2,345,358
7	Transportation	576,113		576,113	576,113	576,113
8	Municipal Retirement	319,094		319,094	319,094	319,094
9	Capital Improvements	0		0		0
10	Working Cash	240,167		240,167	240,167	240,167
11	Tort Immunity	1,678,770		1,678,770	1,678,770	1,678,770
12	Fire Prevention & Safety	240,167		240,167	240,167	240,167
13	Leasing Levy	240,167		240,167	240,167	240,167
14	Special Education	96,264		96,264	96,264	96,264
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	355,198		355,198	355,198	355,198
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>14,730,574</b>	<b>0</b>	<b>14,730,574</b>	<b>14,730,574</b>	<b>14,730,574</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</b>	<b>Beginning</b>	<b>Issued</b>	<b>Retired</b>	<b>Outstanding</b>			
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>		<b>July 1, 2019</b>	<b>July 1, 2019</b>	<b>July 1, 2019 thru</b>	<b>July 1, 2019 thru</b>	<b>Ending June 30, 2020</b>			
4					<b>June 30, 2020</b>	<b>June 30, 2020</b>				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	<b>Total TAWs</b>			0	0	0	0			
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	<b>Total TANs</b>			0	0	0	0			
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>						0			
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>						0			
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>						0			

	<b>SCHEDULE OF LONG-TERM DEBT</b>									
	<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	2007 General Obligation School Capital Appreciation Bonds	07/01/07	9,991,195	6	7,020,990			745,939	6,275,051	6,169,371
32	2008A General Obligation School Bonds	07/15/08	5,420,000	6	795,000			795,000	0	
33	2009 General Obligation Refunding Bonds	02/01/09	3,210,000	3	1,385,000			155,000	1,230,000	1,175,118
34	2015A General Obligation Refunding Bonds	07/15/15	2,390,000	3	2,005,000				2,005,000	2,056,457
35	2015B General Obligation Refunding Bonds	07/15/15	3,120,000	3	3,120,000				3,120,000	3,231,575
36	2015 Debt Certificate	07/15/15	1,370,000		1,220,000			55,000	1,165,000	1,175,118
37	2016A General Obligation Refunding Bonds	05/04/16	9,405,000	3	8,335,000			465,000	7,870,000	7,932,049
38	2016B General Obligation Refunding Bonds	05/04/16	5,475,000	3	5,475,000				5,475,000	5,288,033
39	2019A General Obligation Refunding Bonds	05/21/19	250,000	3	250,000			185,000	65,000	293,780
40	2019B General Obligation Refunding Bonds	05/005/19	2,225,000	3	2,225,000				2,225,000	2,056,457
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			42,856,195		31,830,990	0	0	2,400,939	29,430,051	29,377,958

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 _____



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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2019</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		96,264				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						0	96,264	0	0	0	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		96,264				
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	96,264	0	0	0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2020</b>							0	0	0	0	
25	<b>Reserved Fund Balance</b>					714						
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:						
32						Total Reserve Remaining:						
34	<i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>											
35	<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</b> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <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	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	5,124,600			5,124,600						5,124,600
6	Depreciable Land	222	2,377,431			2,377,431	50	1,918,331	72,451		1,990,782	386,649
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	69,641,695	672,266		70,313,961	50	25,164,926	1,783,384		26,948,310	43,365,651
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	5,043,864			5,043,864	10	4,801,346	59,146		4,860,492	183,372
13	5 Yr Schedule	252	1,016,822	46,616		1,063,438	5	853,415	115,108		968,523	94,915
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	251,530		251,530	0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>83,455,942</b>	<b>718,882</b>	<b>251,530</b>	<b>83,923,294</b>		<b>32,738,018</b>	<b>2,030,089</b>	<b>0</b>	<b>34,768,107</b>	<b>49,155,187</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				420	10		42			
18	<b>Allowable Depreciation</b>								2,030,131			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	24,997,171
9	O&M	Expenditures 15-22, L151	Total Expenditures			3,365,633
10	DS	Expenditures 15-22, L174	Total Expenditures			3,545,864
11	TR	Expenditures 15-22, L210	Total Expenditures			1,591,597
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			1,077,491
13	TORT	Expenditures 15-22, L342	Total Expenditures			2,464,313
14			<b>Total Expenditures</b>		\$	<b>37,042,069</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125 Pre-K Programs			171,367
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225 Special Education Programs Pre-K			279,631
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600 Summer School Programs			29,739
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000 Community Services			1,313,398
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,182,577
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			51,926
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			420
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			43,119
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			2,400,939
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000 Community Services			0
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			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			4,888
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			12,242
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			3,271
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			148,891
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			564
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			31,816
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay			0
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment			0
77			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>		\$	<b>5,674,788</b>
78			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>			<b>31,367,281</b>
79			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>			<b>3,401.95</b>
80			<b>Estimated OEPP (Line 78 divided by Line 79)</b>		\$	<b>9,220.38</b>
81						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
82	<b>PER CAPITA TUITION CHARGE</b>					
84	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		16,586
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		597,221
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		81,849
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		408,770
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		21,447
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)		53,670
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		368,500
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		46,777
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		1,019,703
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		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		50,000
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		435,958
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		203,274
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		18,887
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		752,731
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		102,773
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		75,331
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		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		167,542
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)		3,111
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		0
175				<b>Total Deductions for PCTC Computation Line 85 through Line 173</b>	\$	<b>4,424,130</b>
176				<b>Net Operating Expense for Tuition Computation (Line 78 minus Line 175)</b>		<b>26,943,151</b>
177				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>2,030,131</b>
178				<b>Total Allowance for PCTC Computation (Line 176 plus Line 177)</b>		<b>28,973,282</b>
179				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>		<b>3,401.95</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$	<b>8,516.67</b>
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
185						
186	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					

Illinois State Board of Education  
School Business Services Department

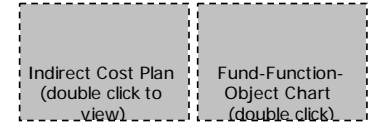
**Current Year Payment on Contracts For Indirect Cost Rate Computation**

**Instructions:**

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

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

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



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

Fund-Function-Object Name 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>
Ed - Fiscal Svc. - Prof	10-2100-300	Skyward	52,074	25,000	27,074
Ed - Fiscal Svc. - Prof	10-2100-300	Frontline Technologies	13,168	13,168	0
Ed - Fiscal Svc. - Prof	10-2100-300	Brecht's Database	4,804	4,804	0
Ed - Fiscal Svc. - Prof	10-2100-300	Forecast 5 Analytics	10,500	10,500	0
Ed - Fiscal Svc - Prof	10-2100-300	Emerald Data Solutions	5,709	5,709	0
Ed - Fisaal Svc - Prof	10-2100-300	Specialized Data Solutions	20,000	20,000	0
Ed - Fiscal Svc - Prof	10-2100-300	Sodexo	868,145	25,000	843,145
O&M - Maintenanc - Prof	20-2100-300	Charter Communications	43,144	25,000	18,144
O&M - Maintenanc - Prof	20-2100-300	Mail Finance	1,897	1,897	0
O&M - Maintenanc - Prof	20-2100-300	Pitney Bowes	750	750	0
O&M - Maintneance - Sanitation	20-2100-300	Repubic Service	20,074	20,074	0
O&M - Maintenance - Rental	20-2100-300	US BanCorp	150,342	25,000	125,342
O&M - Maintenance - Rental	20-2100-300	Great American Financial	18,785	18,785	0
O&M - Maintenance - Rental	20-2100-300	Kansas State Bank	112,677	25,000	87,677
O&M - Maintenacne - Rental	20-2100-300	Kubota	11,121	11,121	0
O&M - Maintenance - Rental	20-2100-300	All Pro Office Technology	35,002	25,000	10,002
Trans - Trans Svc - Pur Svc	40-2100-300	IL Central	1,485,003	25,000	1,460,003
Trans - Trans Svc - Pur Svc	40-2100-300	EMT	110,170	25,000	85,170
				0	0
				0	0
				0	0









**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).							
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			16,969,802		16,969,802	
20	<b>Support Services:</b>							
21	Pupil	2100			2,146,785		2,146,785	
22	Instructional Staff	2200			796,685		796,685	
23	General Admin.	2300			2,854,517		2,854,517	
24	School Admin	2400			1,609,086		1,609,086	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		0	318,280	0	318,280	
28	Oper. & Maint. Plant Services	2540			3,490,836	268,843	3,221,993	
29	Pupil Transportation	2550			1,593,957		1,593,957	
30	Food Services	2560			3,402		3,402	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		0	0	0	0	
38	<b>Other:</b>	2900			1,472		1,472	
39	<b>Community Services</b>	3000			1,462,289		1,462,289	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>							
41	<b>Total</b>			0	28,590,554	268,843	28,321,711	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	0	Total Indirect Costs:	268,843	
44				Total Direct Costs:	28,590,554	Total Direct Costs:	28,321,711	
45				<b>= 0.00%</b>		<b>= 0.95%</b>		
46								

	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	School Code, Section 17-1.1 ( <i>Public Act 99-002</i> )				
3	Fiscal Year Ending June 30, 2020				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	O'Fallon Community Consolidated				
7	05-008-2900-04				
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>				
10	<b>Service or Function ( <i>Check all that apply</i> )</b>				<b>Barriers to Implementation</b>
11	Curriculum Planning		X	X	X
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits		X	X	X
15	Energy Purchasing		X	X	X
16	Food Services		X	X	X
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	X
20	Investment Pools		X	X	X
21	Legal Services		X	X	X
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development		X	X	X
25	Shared Personnel				
26	Special Education Cooperatives		X	X	X
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services		X	X	X
30	Transportation		X	X	X
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<b>Additional space for Column (D) - Barriers to Implementation:</b>				
36					
37					
38					
40	<b>Additional space for Column (E) - Name of LEA:</b>				
41					
42					
43					

	F	G	H	I	J	K
1	<b>SOURCING</b>					
2	(97-0357)					
3						
5						
6						
7						
8	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	BEST Committee "Building Educational Success Together"					
12						
13						
14	Baughner Financial					
15	Constellation New Energy					
16	Sodexo					
17						
18						
19	Wama Witter Kreisler					
20	ISDAF+; participants too numerous to list					
21	Miller, Tracy, Braun, Funk					
22						
23						
24	ROE Staff Development; St. Clair County Public Schools					
25						
26	Belleville Area Special Services Coop; 22 other LEA's					
27						
28						
29	Chater					
30	O'Fallon #203, Central #104, Shiloh #85, IL Central, EMT					
31						
32						
33						
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**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Department (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

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

School District Name: O'Fallon Community Consolidated School C  
 RCDT Number: 05-008-2900-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	222,224		0	222,224	234,490		26,985	261,475
2. Special Area Administration Services	2330	30,748		0	30,748	1,961		0	1,961
3. Other Support Services - School Administration	2490	293		0	293				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		253,265	0	0	253,265	236,451	0	26,985	263,436
<b>9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)</b>									4%

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

**CERTIFICATION**

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

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

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

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

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

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

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

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

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

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

School District Name: O'Fallon Community Consolidated School District No.  
RCDT Number: 05-008-2900-04

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610			
Claims Paid from Self Insurance Fund	2361	0									0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	184,257								184,257	184,257
Unemployment Insurance Payments	2363	0									0
Insurance Payments (Regular or Self-Insurance)	2364	7,495								7,495	7,495
Risk Management and Claims Services Payments	2365	0									0
Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2366	0									0
	2367	1,874,702								1,874,702	1,874,702
Reciprocal Insurance Payments	2368	0									0
Legal Services	2369	17,257								17,257	17,257
Property Insurance (Buildings & Grounds)	2371	266,786								266,786	266,786
Vehicle Insurance (Transportation)	2372	82,000								82,000	82,000
<b>Totals</b>		<b>2,432,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,432,497</b>	<b>2,432,497</b>

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

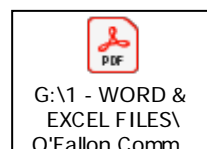
**This page is provided for detailed itemizations as requested within the body of the report.**

Type Below.

1. Fund 10/Page 10/Line 74/Funct #1690 - \$4,667 Food Service Other
2. Fund 10/Page 10/Line 81/Funct #1790 - \$56,820 Student Activity Fee
3. Fund 10/Page 11/Line 106/Funct #1993 - \$53,670 Retiree Insurance
4. Fund 10/Page 11/Line 107/Funct 1999 - \$1,723,249 =Latchkey Revenue 523,526 + Summer School \$34,930 +  
Employee Day Care Revenue \$890,293 + Other \$274,500
5. Fund 10/Page 12/Line 174/Funct #4009 - \$130,347 DoDea Grant
6. Fund 10/Page 14/Line 265/Funct #4998 - \$32,370 Cops Grant
7. Fund 10/Page 15/Line 41/Funct #2190 - \$2,736 Noon Hour Sup Sub
8. Fund 10/Page 16/Line 56/Funct #2490 - \$293 Registration Supplies
9. Fund 10/Page 16/Line 73/Funct #2900 - \$299 Title I Homeless Supplies
10. Fund 20/Page 12/Line 168/Funct #3999 - \$50,000 Maintenance Grant
11. Fund 30/Page 18/Line 171/Funct #5400 - \$3,014 Int Purchase Services
12. Fund 50/Page 20/Line 278/Funct #2900 - \$1,173 = EC PI Asst Dir & Clerical IMRF \$160 + Title I - IMRF Clerical \$378  
+ EC PI Asst Dir & Clerical FICA \$119 + Title I FICA Clerical \$281  
+ EC PI Asst Dir Cler Medicare \$59 + Pre-K at Risk Medicare Director \$120  
+ Title I Medicare Clerical \$56
13. Fund 80/Page 11/Line 107/Funct #1999 - \$2,500 Tort - Other

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> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reducton 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> (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	21,467,393	2,408,016	1,617,173	257,332	25,749,914
9	Direct Expenditures	24,997,171	3,365,633	1,591,597		29,954,401
10	Difference	(3,529,778)	(957,617)	25,576	257,332	(4,204,487)
11	Fund Balance - June 30, 2019	1,335,195	345,541	6,018	995,874	<b>2,682,628</b>
12	<b>Unbalanced - a "deficit reduction plan" and narrative must be adopted and submitted to ISBE with the most current fiscal year School District Budget Form 50-36. This plan must result in a balanced operating budget within three years as adopted by the local board of education. (See the School District Budget Form 50-36 -Tab: Deficit BudgetSum Calc 20)</b>					
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?	Deficit reduction plan is required.
<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>	OK
<b>16. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 32: 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>O'Fallon Community Consolidated School</b>	RCDT NUMBER <b>05-008-2900-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003932</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Carrie Hruby</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Schorb &amp; Schmersahl, LLC</b> <b>518 North Main Street</b> <b>Columbia</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>118 E. Washington Street</b> <b>O'Fallon</b>		E-MAIL ADDRESS:	
		NAME OF AUDIT SUPERVISOR <b>James R. Schmersahl</b>	
		CPA FIRM TELEPHONE NUMBER <b>618-281-5195</b>	FAX NUMBER <b>618-281-6101</b>
		<b>62269</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

## O'Fallon Community Consolidated School District No. 90

05-008-2900-04

## 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.  
Including, but not limited to:

## O'Fallon Community Consolidated School District No. 90

05-008-2900-04

## SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

- n/a 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- n/a 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- n/a 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- n/a 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two 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
- n/a 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.  
- Including Finding number, action plan details, projected date of completion, name and title of contact person

**O'Fallon Community Consolidated School District No. 90**  
**05-008-2900-04**  
**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	\$ 2,195,000
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
ICR Computation 30, Line 11		91,540
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(167,542)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,118,998</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 2,118,998</b>
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,286,540

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

Medicaid Assistance Program	\$ (167,542)
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-----	-----
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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 2,118,998</b>
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<b>DIFFERENCE:</b>	<b>\$ -</b>
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**O'Fallon Community Consolidated School District No. 90**  
**05-008-2900-04**  
**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 <sup>4</sup>			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)			
US Department of Agriculture									0	
Passed Through Illinois State Board of Education									0	
Child Nutrition Cluster									0	
National School Breakfast	10.553	19-4220	90,076	17,793	90,076		17,793	0	107,869	N/A
National School Breakfast	10.533	20-4220		54,747			54,747	0	54,747	N/A
Summer Food Service	10.559	20-4225		30,939			30,939	0	30,939	N/A
National School Lunch	10.555	19-4210	433,197	84,282	433,197		84,282	0	517,479	N/A
National School Lunch	10.555	20-4210		248,198			248,198	0	248,198	N/A
Total Child Nutrition Cluster			523,273	435,959	523,273		435,959	0	959,232	
Commodities	10.550	19-4299	87,092	91,540	87,092		91,540	0	178,632	N/A
									0	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			610,365	527,499	610,365		527,499		1,137,864	
									0	
									0	
									0	
									0	
									0	

• (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.



**O'Fallon Community Consolidated School District No. 90**  
**05-008-2900-04**  
**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 <sup>4</sup>			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 Education									0	
Impact Aid Section 8003, P.L. 874	84.041	19-4001	334,480		334,480			0	334,480	N/A
Impact Aid Section 8003, P.L. 874	84.041	20-4001		305,046			305,046	0	305,046	N/A
Passed Through Illinois State Board of Education:									0	
Title I - Grants to Local Education Agencies	84.010A	19-4300	293,108	5,837	293,108		5,837	0	298,945	N/A
Title I - Grants to Local Education Agencies	84.010A	20-4300		168,177			168,177	0	168,177	N/A
Supporting Effective Instruction State Grant	84.367A	19-4932	68,063	19,295	68,063		19,295	0	87,358	N/A
Supporting Effective Instruction State Grant	84.367A	20-4932		56,036			56,036	0	56,036	N/A
Titls IV - Student Support & Academic Enrichment	84.042	19-4400	15,491	9,866	15,491		9,866	0	25,357	N/A
Title IV - Student Support & Academic Enrichment	84.042	20-4400		9,021			9,021	0	9,021	N/A
(m) Special Education - Grants to States (IDEA Part B)	84.027	19-4625	55,671	102,773	55,671		102,773	0	158,444	N/A
IDEA Preschool	84-173A	20-4600		12,803			12,803	0	12,803	N/A
Passed Through Belleville Area Special Service Corp:									0	
Special Education - Grants to States (IDEA Part B)	84.027	19-4620	501,055		501,055			0	501,055	N/A
(m) Special Education - Grants to States (IDEA Part B)	84-027	20-4620		739,928			739,928	0	739,928	N/A
									0	
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>1,267,868</b>	<b>1,428,782</b>	<b>1,267,868</b>		<b>1,428,782</b>	<b>0</b>	<b>2,696,650</b>	

• (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.

**O'Fallon Community Consolidated School District No. 90**  
**05-008-2900-04**  
**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 <sup>4</sup>			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 Health and Human Services									0	
Passed Through Illinois Department of Healthcare and Family Services:									0	
Medical Assistance program (Medicaid Title XIX)	93.778	19-4900	236,338	0	236,338		0		236,338	N/A
Medical Assistance program (Medicaid Title XIX)	93.778	204900	0	167,542	0		167,542		167,542	N/A
									0	
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			236,338	167,542	236,338		167,542		403,880	
Department of Defense Education Activity									0	
Competitive Grant			85,087	130,347	85,087		130,347		215,434	N/A
<b>TOTAL DEPARTMENT OF DEFENSE EDUCATION ACTIVITY</b>			85,087	130,347	85,087		130,347		215,434	
US Department of Justice									0	
COPS Grant			0	32,370	0		32,370		32,370	N/A
<b>TOTAL US DEPARTMENT OF JUSTICE</b>			0	32,370	0		32,370		32,370	
<b>TOTAL FEDERAL</b>			2,199,658	2,286,540	2,199,658		2,286,540		4,486,198	
									0	
(m) Denotes Major Program for the year ended June 30, 2019									0	
Nonmonetary assistance is reported in the schedule at the fair market value of									0	
the commodities received and disbursed									0	

• (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.

**O'Fallon Community Consolidated School District No. 90**  
**05-008-2900-04**  
**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 O'Fallon Community Consolidated School District No. 90 and is presented on the Cash **Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **General-Purpose** 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, O'Fallon Community Consolidated School District No. 90 provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **[Entity #XYZ]** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash <span style="border: 1px solid black; padding: 2px;">\$0</span>

**Note 5: Other Information**

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

Property	_____
Auto	_____
General Liability	_____
Workers Compensation	_____

Loans/Loan Guarantees Outstanding at June 30: \_\_\_\_\_

District had Federal grants requiring matching expenditures \_\_\_\_\_

(Yes/No)

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

<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)

**O'Fallon Community Consolidated School District No. 90**  
**05-008-2900-04**  
**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: Adverse, Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, 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	Special Education - Grants to States (IDEA Part B)	842,701
10.553	National School Breakfast	72,540
10.559	Summer Food Service	30,939
10.555	National School Lunch	332,480
	<b>Total Amount Tested as Major</b>	<b>\$1,278,660</b>

**Total Federal Expenditures for 7/1/19-6/30/20** \$2,286,540

% tested as Major 55.92%

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.

O'Fallon Community Consolidated School District No. 90  
05-008-2900-04  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2020

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SECTION II - FINANCIAL STATEMENT FINDINGS

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1. FINDING NUMBER:<sup>11</sup>                      2020- N/A                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

---

3. Criteria or specific requirement  
N/A

---

4. Condition  
N/A

---

5. Context<sup>12</sup>  
N/A

---

6. Effect  
N/A

---

7. Cause  
N/A

---

8. Recommendation  
N/A

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

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

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

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



O'Fallon Community Consolidated School District No. 90

05-008-2900-04

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- N/A 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

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

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

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

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

N/A

9. Condition<sup>15</sup>

N/A

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

N/A

11. Context<sup>17</sup>

N/A

12. Effect

N/A

13. Cause

N/A

14. Recommendation

N/A

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

N/A

<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.

**O'Fallon Community Consolidated School District No. 90**  
**05-008-2900-04**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2020**

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

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