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

[X] School District
[ ] Joint Agreement

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

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number: **31-045-3040-26**

County Name: **Kane**

Name of School District/Joint Agreement: **Geneva Community Unit Schoool District No. 304**

Address: **227 N. 4th Street**

City: **Geneva**

Email Address:

Zip Code: **60134**

Accounting Basis:

[ ] CASH
[X] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm: **Wipfli LLP**

Name of Audit Manager: **Scott Duenser**

Address: **3957 75th Street**

City: **Aurora** State: **IL** Zip Code: **60504**

Phone Number: **630-898-5578** Fax Number: **630-225-5128**

IL License Number (9 digit): **066-004023** Expiration Date: **11/30/2021**

Email Address: scott.duenser@wipfli.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified
[ ] Adverse
[ ] Disclaimer
[X] Unqualified

Single Audit Status:

[X] YES [ ] NO Are Federal expenditures greater than $750,000?
[X] YES [ ] NO Is all Single Audit Information completed and attached?
[ ] YES [X] NO Were any financial statement or federal award findings issued?

ISBE Use Only

[✓] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print): Dr. Kent Mutchler

Email Address: kmutchler@geneva304.org

Telephone: 630-463-3010 Fax Number: 630-463-3019

Signature & Date: Kent Mutchler 11/23/2020

[ ] Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone: Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: Fax Number:

Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/20-version1)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)

2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.

3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

     Attachment Manager Link

   - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
   Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
   b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
   c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
      - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
      - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

        Federal Single Audit 2 CFR 200.500

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

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

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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

- [X] **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]*
- [X] **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 persuant 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.
- [X] **22.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1991** (Ex: 00/00/0000)
- [ ] **23.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2020, identify those late payments recorded as Intergovermental 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 — Dat 6/30/2020

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	99,633	-	335,181	343,671	-	$778,485
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-		$-
Total						$778,485

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Wipfli LLP

Name of Audit Firm (print)

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

Signature — *mm/dd/yyyy*

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

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FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2019 Equalized Assessed Valuation (EAV): 1,490,307,661

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.036214	+	0.007460	+	0.001472	=	0.045150	0.000000

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
85,453,424	78,285,678	7,167,746	53,591,179

* 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.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates	
0	+	0	+	0	+	0	+	0	+

Other		Total
0	=	0

** The numbers shown are the sum of entries on page 24.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

[ ]	a. 6.9% for elementary and high school districts,	205,662,457
[X]	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	120,677,206

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- [ ] Pending Litigation
- [ ] Material Decrease in EAV
- [ ] Material Increase/Decrease in Enrollment
- [ ] Adverse Arbitration Ruling
- [ ] Passage of Referendum
- [ ] Taxes Filed Under Protest
- [ ] Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- [ ] Other Ongoing Concerns (Describe & Itemize)

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

https://www.isbe.net/Pages/School-District-Financial-Profile.aspx

District Name: Geneva Community Unit Schoool District No. 304
District Code: 31-045-3040-26
County Name: Kane

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	53,591,179.00	0.644	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	83,174,707.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(2,278,717.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	78,285,678.00	0.941	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	83,174,707.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(2,278,717.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	48,069,027.00	221.04	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	217,460.22		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	57,194,282.26		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	2
Long-Term Debt Outstanding (P3, Cell H37)		120,677,206.00	41.32	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		205,662,457.22		**Value**	0.20

Total Profile Score: **3.80** *

Estimated 2021 Financial Profile Designation: **RECOGNITION**

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

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) [1]		23,338,002	3,926,308	3,298,716	5,872,611	1,024,047	1,156,402	14,932,106	30,395	422,008
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	36,548,221	6,969,023	9,367,619	1,375,121	1,735,716	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	467,841	0	0	678,851	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	**Total Current Assets**		60,354,064	10,895,331	12,666,335	7,926,583	2,759,763	1,156,402	14,932,106	30,395	422,008
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	171,026	140,817	0	1,140	0	24,875	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	6,109,011	76,981	0	5,701	(115)	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	27,275,179	5,057,716	6,798,479	1,676,835	1,259,683	0	0	0	0
33	Due to Activity Fund Organizations	493	2,499	0	0	0	0	0	0	0	0
34	**Total Current Liabilities**		33,557,715	5,275,514	6,798,479	1,683,676	1,259,568	24,875	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	26,796,349	5,619,817	5,867,856	6,242,907	1,500,195	1,131,527	14,932,106	30,395	422,008
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		60,354,064	10,895,331	12,666,335	7,926,583	2,759,763	1,156,402	14,932,106	30,395	422,008

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

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	A	B	L	M	N
1				Account Groups	
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) [1]		1,150,265		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		1,150,265		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		7,023,417	
17	Building & Building Improvements	230		176,307,634	
18	Site Improvements & Infrastructure	240		6,452,531	
19	Capitalized Equipment	250		37,865,334	
20	Construction In Progress	260		0	
21	Amount Available in Debt Service Funds	340			5,867,856
22	Amount to be Provided for Payment on Long-Term Debt	350			114,809,350
23	Total Capital Assets			227,648,916	120,677,206
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,150,265		
34	Total Current Liabilities		1,150,265		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			120,677,206
37	Total Long-Term Liabilities				120,677,206
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			227,648,916	
41	Total Liabilities and Fund Balance		1,150,265	227,648,916	120,677,206

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	62,008,293	11,536,290	15,094,197	2,139,276	2,830,548	14,549	208,835	472	98,398
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,000,862	2,137,486	0	2,239,578	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,182,804	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		67,191,959	13,673,776	15,094,197	4,378,854	2,830,548	14,549	208,835	472	98,398
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	18,769,908								
10	Total Receipts/Revenues		85,961,867	13,673,776	15,094,197	4,378,854	2,830,548	14,549	208,835	472	98,398
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	42,665,292				860,404				
13	Support Services	2000	18,382,636	10,737,336		3,234,133	1,743,234	1,208,022		0	0
14	Community Services	3000	26,906	0		0	168				
15	Payments to Other Districts & Govermental Units	4000	3,239,375	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	17,811,219	0	0			0	0
17	Total Direct Disbursements/Expenditures		64,314,209	10,737,336	17,811,219	3,234,133	2,603,806	1,208,022		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	18,769,908	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		83,084,117	10,737,336	17,811,219	3,234,133	2,603,806	1,208,022		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		2,877,750	2,936,440	(2,717,022)	1,144,721	226,742	(1,193,473)	208,835	472	98,398
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund [12]	7110	0								
25	Abatement of the Working Cash Fund [12]	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	2,600,000	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets [6]	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			471,714						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			7,003						
41	Transfer to Capital Projects Fund	7800						1,800,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	3,078,717	0	0	1,800,000	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	338,000	133,714							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	7,003							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	1,800,000							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		338,000	1,940,717	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		(338,000)	(1,940,717)	3,078,717	0	0	1,800,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,539,750	995,723	361,695	1,144,721	226,742	606,527	208,835	472	98,398
79	**Fund Balances - July 1, 2019**		24,256,599	4,624,094	5,506,161	5,098,186	1,273,453	525,000	14,723,271	29,923	323,610
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances - June 30, 2020**		26,796,349	5,619,817	5,867,856	6,242,907	1,500,195	1,131,527	14,932,106	30,395	422,008

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

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	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100								
5	Designated Purposes Levies (1110-1120) [7]		53,683,387	11,078,439	15,016,554	2,024,487	1,159,434	0	0	0
6	Leasing Purposes Levy [8]	1130	0	0						
7	Special Education Purposes Levy	1140	4,319,806	0		0	0	0		
8	FICA/Medicare Only Purposes Levies	1150					1,588,185			
9	Area Vocational Construction Purposes Levy	1160		0	0			0		
10	Summer School Purposes Levy	1170	0							
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0
12	**Total Ad Valorem Taxes Levied By District**		58,003,193	11,078,439	15,016,554	2,024,487	2,747,619	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200								
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes [9]	1230	937,667	0	0	0	65,000	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0
18	**Total Payments in Lieu of Taxes**		937,667	0	0	0	65,000	0	0	0
19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311	76,100							
21	Regular - Tuition from Other Districts (In State)	1312	0							
22	Regular - Tuition from Other Sources (In State)	1313	0							
23	Regular - Tuition from Other Sources (Out of State)	1314	0							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	3,970							
25	Summer Sch - Tuition from Other Districts (In State)	1322	0							
26	Summer Sch - Tuition from Other Sources (In State)	1323	0							
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0							
28	CTE - Tuition from Pupils or Parents (In State)	1331	0							
29	CTE - Tuition from Other Districts (In State)	1332	0							
30	CTE - Tuition from Other Sources (In State)	1333	0							
31	CTE - Tuition from Other Sources (Out of State)	1334	0							
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0							
33	Special Ed - Tuition from Other Districts (In State)	1342	0							
34	Special Ed - Tuition from Other Sources (In State)	1343	0							
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0							
36	Adult - Tuition from Pupils or Parents (In State)	1351	0							
37	Adult - Tuition from Other Districts (In State)	1352	0							
38	Adult - Tuition from Other Sources (In State)	1353	0							
39	Adult - Tuition from Other Sources (Out of State)	1354	0							
40	**Total Tuition**		80,070							
41	TRANSPORTATION FEES	1400								
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				29,185				
43	Regular - Transp Fees from Other Districts (In State)	1412				0				
44	Regular - Transp Fees from Other Sources (In State)	1413				0				
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				5,386				
46	Regular Transp Fees from Other Sources (Out of State)	1416				0				
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0				
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0				
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0				
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0				
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0				
52	CTE - Transp Fees from Other Districts (In State)	1432				0				

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

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	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
53	CTE - Transp Fees from Other Sources (In State)	1433				0				
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0				
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0				
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0				
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0				
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0				
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0				
60	Adult - Transp Fees from Other Districts (In State)	1452				0				
61	Adult - Transp Fees from Other Sources (In State)	1453				0				
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0				
63	**Total Transportation Fees**					34,571				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	365,029	57,685	72,876	79,511	17,929	14,549	208,835	472
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0
67	**Total Earnings on Investments**		365,029	57,685	72,876	79,511	17,929	14,549	208,835	472
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	1,119,921							
70	Sales to Pupils - Breakfast	1612	0							
71	Sales to Pupils - A la Carte	1613	0							
72	Sales to Pupils - Other (Describe & Itemize)	1614	0							
73	Sales to Adults	1620	3,133							
74	Other Food Service (Describe & Itemize)	1690	74,471							
75	**Total Food Service**		1,197,525							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	52,316	0						
78	Admissions - Other (Describe & Itemize)	1719	2,360	0						
79	Fees	1720	1,078,867	58,989						
80	Book Store Sales	1730	123,849	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0						
82	**Total District/School Activity Income**		1,257,392	58,989						
83	TEXTBOOK INCOME	1800								
84	Rentals - Regular Textbooks	1811	0							
85	Rentals - Summer School Textbooks	1812	0							
86	Rentals - Adult/Continuing Education Textbooks	1813	0							
87	Rentals - Other (Describe & Itemize)	1819	0							
88	Sales - Regular Textbooks	1821	0							
89	Sales - Summer School Textbooks	1822	0							
90	Sales - Adult/Continuing Education Textbooks	1823	0							
91	Sales - Other (Describe & Itemize)	1829	0							
92	Other (Describe & Itemize)	1890	0							
93	**Total Textbook Income**		0							
94	OTHER REVENUE FROM LOCAL SOURCES	1900								
95	Rentals	1910	0	91,739						
96	Contributions and Donations from Private Sources	1920	73,199	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	71,091	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0				
99	Refund of Prior Years' Expenditures	1950	45,063	0	0	707	0	0		0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0							
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0

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

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	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
103	School Facility Occupation Tax Proceeds	1983			0			0		
104	Payment from Other Districts	1991	0	0	0	0	0	0		
105	Sale of Vocational Projects	1992	0							
106	Other Local Fees (Describe & Itemize)	1993	49,155	142,065	0	0	0	0		0
107	Other Local Revenues (Describe & Itemize)	1999	0	36,282	4,767	0	0	0	0	0
108	**Total Other Revenue from Local Sources**		167,417	341,177	4,767	707	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	62,008,293	11,536,290	15,094,197	2,139,276	2,830,548	14,549	208,835	472
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**									
111	Flow-through Revenue from State Sources	2100	0	0		0	0			
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0			
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0			
114	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0			
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**									
116	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**									
117	Evidence Based Funding Formula (Section 18-8.15)	3001	2,452,419	2,137,486	0	0	0	0		0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0
122	**Total Unrestricted Grants-In-Aid**		2,452,419	2,137,486	0	0	0	0		0
123	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**									
124	**SPECIAL EDUCATION**									
125	Special Education - Private Facility Tuition	3100	363,745			0				
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0				
127	Special Education - Personnel	3110	0	0		0				
128	Special Education - Orphanage - Individual	3120	8,257			0				
129	Special Education - Orphanage - Summer Individual	3130	0			0				
130	Special Education - Summer School	3145	0			0				
131	Special Education - Other (Describe & Itemize)	3199	0	0		0				
132	**Total Special Education**		372,002	0		0				
133	**CAREER AND TECHNICAL EDUCATION (CTE)**									
134	CTE - Technical Education - Tech Prep	3200	0	0			0			
135	CTE - Secondary Program Improvement (CTEI)	3220	22,520	0			0			
136	CTE - WECEP	3225	0	0			0			
137	CTE - Agriculture Education	3235	0	0			0			
138	CTE - Instructor Practicum	3240	0	0			0			
139	CTE - Student Organizations	3270	0	0			0			
140	CTE - Other (Describe & Itemize)	3299	0	0			0			
141	**Total Career and Technical Education**		22,520	0			0			
142	**BILINGUAL EDUCATION**									
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0			
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0			
145	**Total Bilingual Ed**		0				0			

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

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	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
146	State Free Lunch & Breakfast	3360	924							
147	School Breakfast Initiative	3365	0	0			0			
148	Driver Education	3370	5,169	0						
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0
151	**TRANSPORTATION**									
152	Transportation - Regular and Vocational	3500	0	0		954,772	0			
153	Transportation - Special Education	3510	0	0		1,284,806	0			
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0			
155	**Total Transportation**		0	0		2,239,578	0			
156	Learning Improvement - Change Grants	3610	1,500							
157	Scientific Literacy	3660	0	0		0	0			
158	Truant Alternative/Optional Education	3695	146,328			0	0			
159	Early Childhood - Block Grant	3705	0	0		0	0			
160	Chicago General Education Block Grant	3766	0	0		0	0			
161	Chicago Educational Services Block Grant	3767	0	0		0	0			
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0		
163	Technology - Technology for Success	3780	0	0	0	0	0	0		
164	State Charter Schools	3815	0			0				
165	Extended Learning Opportunities - Summer Bridges	3825	0			0				
166	Infrastructure Improvements - Planning/Construction	3920		0				0		
167	School Infrastructure - Maintenance Projects	3925		0				0		
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0
169	**Total Restricted Grants-In-Aid**		548,443	0	0	2,239,578	0	0	0	0
170	**Total Receipts from State Sources**	**3000**	3,000,862	2,137,486	0	2,239,578	0	0	0	0
171	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**									
172	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**									
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0
175	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0
176	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**									
177	Head Start	4045	0							
178	Construction (Impact Aid)	4050	0	0				0		
179	MAGNET	4060	0	0		0	0	0		
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0		
181	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0		
182	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**									
183	**TITLE V**									
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0			
185	Title V - District Projects	4105	0	0		0	0			

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

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	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
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0			
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0			
188	**Total Title V**		0	0		0	0			
189	**FOOD SERVICE**									
190	Breakfast Start-Up Expansion	4200	0				0			
191	National School Lunch Program	4210	0				0			
192	Special Milk Program	4215	15,437				0			
193	School Breakfast Program	4220	0				0			
194	Summer Food Service Program	4225	35,725				0			
195	Child Adult Care Food Program	4226	0				0			
196	Fresh Fruits & Vegetables	4240	0							
197	Food Service - Other (Describe & Itemize)	4299	0				0			
198	**Total Food Service**		51,162				0			
199	**TITLE I**									
200	Title I - Low Income	4300	375,936	0		0	0			
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0			
202	Title I - Migrant Education	4340	0	0		0	0			
203	Title I - Other (Describe & Itemize)	4399	52,774	0		0	0			
204	**Total Title I**		428,710	0		0	0			
205	**TITLE IV**									
206	Title IV - Safe & Drug Free Schools - Formula	4400	14,662	0		0	0			
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0			
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0			
209	**Total Title IV**		14,662	0		0	0			
210	**FEDERAL - SPECIAL EDUCATION**									
211	Fed - Spec Education - Preschool Flow-Through	4600	18,239	0		0	0			
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0			
213	Fed - Spec Education - IDEA - Flow Through	4620	1,025,716	0		0	0			
214	Fed - Spec Education - IDEA - Room & Board	4625	340,410	0		0	0			
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0			
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0			
217	**Total Federal - Special Education**		1,384,365	0		0	0			
218	**CTE - PERKINS**									
219	CTE - Perkins - Title IIIE - Tech Prep	4770	18,518	0			0			
220	CTE - Other (Describe & Itemize)	4799	0	0			0			
221	**Total CTE - Perkins**		18,518	0			0			
222	Federal - Adult Education	4810	0	0			0			
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0
224	ARRA - Title I - Low Income	4851	0	0		0	0			
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0			
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0						
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0

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

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	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
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0
252	Total Stimulus Programs		0	0	0	0	0	0		0
253	Race to the Top Program	4901	0							
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0			
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0			
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	5,502			0	0			
257	McKinney Education for Homeless Children	4920	0	0		0	0			
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0			
259	Title II - Teacher Quality	4932	119,721	0		0	0			
260	Federal Charter Schools	4960	0	0		0	0			
261	State Assessment Grants	4981	0	0		0	0			
262	Grant for State Assessments and Related Activities	4982	0	0		0	0			
263	Medicaid Matching Funds - Administrative Outreach	4991	108,901	0		0	0			
264	Medicaid Matching Funds - Fee-for-Service Program	4992	51,263	0		0	0			
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0		
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,182,804	0	0	0	0	0		0
267	Total Receipts/Revenues from Federal Sources	4000	2,182,804	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		67,191,959	13,673,776	15,094,197	4,378,854	2,830,548	14,549	208,835	472

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

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	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies (1110-1120) [7]		92,079
6	Leasing Purposes Levy [8]	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	0
12	Total Ad Valorem Taxes Levied By District		92,079
13	PAYMENTS IN LIEU OF TAXES	1200	
14	Mobile Home Privilege Tax	1210	0
15	Payments from Local Housing Authorities	1220	0
16	Corporate Personal Property Replacement Taxes [9]	1230	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0
18	Total Payments in Lieu of Taxes		0
19	TUITION	1300	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	Total Tuition		
41	TRANSPORTATION FEES	1400	
42	Regular -Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	

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

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	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433	
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	Total Transportation Fees		
64	EARNINGS ON INVESTMENTS	1500	
65	Interest on Investments	1510	6,319
66	Gain or Loss on Sale of Investments	1520	0
67	Total Earnings on Investments		6,319
68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
83	TEXTBOOK INCOME	1800	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	Total Textbook Income		
94	OTHER REVENUE FROM LOCAL SOURCES	1900	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	0
97	Impact Fees from Municipal or County Governments	1930	0
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	0
100	Payments of Surplus Moneys from TIF Districts	1960	0
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	0

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

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	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	
106	Other Local Fees (Describe & Itemize)	1993	0
107	Other Local Revenues (Describe & Itemize)	1999	0
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	98,398
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	0
118	General State Aid - Hold Harmless/Supplemental	3002	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0
120	General State Aid - Fast Growth District Grant	3030	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0
122	Total Unrestricted Grants-In-Aid		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)		
124	SPECIAL EDUCATION		
125	Special Education - Private Facility Tuition	3100	
126	Special Education - Funding for Children Requiring Sp ED Services	3105	
127	Special Education - Personnel	3110	
128	Special Education - Orphanage - Individual	3120	
129	Special Education - Orphanage - Summer Individual	3130	
130	Special Education - Summer School	3145	
131	Special Education - Other (Describe & Itemize)	3199	
132	Total Special Education		
133	CAREER AND TECHNICAL EDUCATION (CTE)		
134	CTE - Technical Education - Tech Prep	3200	
135	CTE - Secondary Program Improvement (CTEI)	3220	
136	CTE - WECEP	3225	
137	CTE - Agriculture Education	3235	
138	CTE - Instructor Practicum	3240	
139	CTE - Student Organizations	3270	
140	CTE - Other (Describe & Itemize)	3299	
141	Total Career and Technical Education		
142	BILINGUAL EDUCATION		
143	Bilingual Ed - Downstate - TPI and TBE	3305	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	
145	Total Bilingual Ed		

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

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	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	
147	School Breakfast Initiative	3365	
148	Driver Education	3370	
149	Adult Ed (from ICCB)	3410	0
150	Adult Ed - Other (Describe & Itemize)	3499	0
151	TRANSPORTATION		
152	Transportation - Regular and Vocational	3500	
153	Transportation - Special Education	3510	
154	Transportation - Other (Describe & Itemize)	3599	
155	Total Transportation		
156	Learning Improvement - Change Grants	3610	
157	Scientific Literacy	3660	
158	Truant Alternative/Optional Education	3695	
159	Early Childhood - Block Grant	3705	
160	Chicago General Education Block Grant	3766	
161	Chicago Educational Services Block Grant	3767	
162	School Safety & Educational Improvement Block Grant	3775	0
163	Technology - Technology for Success	3780	0
164	State Charter Schools	3815	
165	Extended Learning Opportunities - Summer Bridges	3825	
166	Infrastructure Improvements - Planning/Construction	3920	
167	School Infrastructure - Maintenance Projects	3925	0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0
169	Total Restricted Grants-In-Aid		0
170	Total Receipts from State Sources	3000	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)		
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)		
173	Federal Impact Aid	4001	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)		
177	Head Start	4045	
178	Construction (Impact Aid)	4050	
179	MAGNET	4060	
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		
183	TITLE V		
184	Title V - Innovation and Flexibility Formula	4100	
185	Title V - District Projects	4105	

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

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	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	
187	Title V - Other (Describe & Itemize)	4199	
188	Total Title V		
189	FOOD SERVICE		
190	Breakfast Start-Up Expansion	4200	
191	National School Lunch Program	4210	
192	Special Milk Program	4215	
193	School Breakfast Program	4220	
194	Summer Food Service Program	4225	
195	Child Adult Care Food Program	4226	
196	Fresh Fruits & Vegetables	4240	
197	Food Service - Other (Describe & Itemize)	4299	
198	Total Food Service		
199	TITLE I		
200	Title I - Low Income	4300	
201	Title I - Low Income - Neglected, Private	4305	
202	Title I - Migrant Education	4340	
203	Title I - Other (Describe & Itemize)	4399	
204	Total Title I		
205	TITLE IV		
206	Title IV - Safe & Drug Free Schools - Formula	4400	
207	Title IV - 21st Century Comm Learning Centers	4421	
208	Title IV - Other (Describe & Itemize)	4499	
209	Total Title IV		
210	FEDERAL - SPECIAL EDUCATION		
211	Fed - Spec Education - Preschool Flow-Through	4600	
212	Fed - Spec Education - Preschool Discretionary	4605	
213	Fed - Spec Education - IDEA - Flow Through	4620	
214	Fed - Spec Education - IDEA - Room & Board	4625	
215	Fed - Spec Education - IDEA - Discretionary	4630	
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
217	Total Federal - Special Education		
218	CTE - PERKINS		
219	CTE - Perkins - Title IIIE - Tech Prep	4770	
220	CTE - Other (Describe & Itemize)	4799	
221	Total CTE - Perkins		
222	Federal - Adult Education	4810	
223	ARRA - General State Aid - Education Stabilization	4850	0
224	ARRA - Title I - Low Income	4851	
225	ARRA - Title I - Neglected, Private	4852	0
226	ARRA - Title I - Delinquent, Private	4853	0
227	ARRA - Title I - School Improvement (Part A)	4854	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0
229	ARRA - IDEA - Part B - Preschool	4856	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0
231	ARRA - Title IID - Technology-Formula	4860	0
232	ARRA - Title IID - Technology-Competitive	4861	0
233	ARRA - McKinney - Vento Homeless Education	4862	
234	ARRA - Child Nutrition Equipment Assistance	4863	
235	Impact Aid Formula Grants	4864	0

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

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	A	B	K
1			(90)
2	**Description** (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
236	Impact Aid Competitive Grants	4865	0
237	Qualified Zone Academy Bond Tax Credits	4866	0
238	Qualified School Construction Bond Credits	4867	0
239	Build America Bond Tax Credits	4868	0
240	Build America Bond Interest Reimbursement	4869	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0
242	Other ARRA Funds - II	4871	0
243	Other ARRA Funds - III	4872	0
244	Other ARRA Funds - IV	4873	0
245	Other ARRA Funds - V	4874	0
246	ARRA - Early Childhood	4875	0
247	Other ARRA Funds VII	4876	0
248	Other ARRA Funds VIII	4877	0
249	Other ARRA Funds IX	4878	0
250	Other ARRA Funds X	4879	0
251	Other ARRA Funds Ed Job Fund Program	4880	0
252	Total Stimulus Programs		0
253	Race to the Top Program	4901	
254	Race to the Top - Preschool Expansion Grant	4902	
255	Title III - Immigrant Education Program (IEP)	4905	
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
257	McKinney Education for Homeless Children	4920	
258	Title II - Eisenhower Professional Development Formula	4930	
259	Title II - Teacher Quality	4932	
260	Federal Charter Schools	4960	
261	State Assessment Grants	4981	
262	Grant for State Assessments and Related Activities	4982	
263	Medicaid Matching Funds - Administrative Outreach	4991	
264	Medicaid Matching Funds - Fee-for-Service Program	4992	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0
267	**Total Receipts/Revenues from Federal Sources**	4000	0
268	Total Direct Receipts/Revenues		98,398

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	25,452,762	3,409,109	59,473	593,655	10,584	3,067	37,505	0	29,566,155	30,958,670
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	6,617,473	1,561,936	25,821	85,309	0	0	1,020	0	8,291,559	7,335,462
9	Special Education Programs Pre-K	1225	10,919	114	0	0	0	0	0	0	11,033	15,111
10	Remedial and Supplemental Programs K-12	1250	230,481	0	0	0	0	0	0	0	230,481	241,059
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	370,036	66,788	4,184	18,131	1,049	6,500	0	0	466,688	507,560
14	Interscholastic Programs	1500	976,611	43,882	141,398	25,675	0	37,330	16,308	0	1,241,204	1,264,656
15	Summer School Programs	1600	32,223	504	0	0	0	0	0	0	32,727	28,665
16	Gifted Programs	1650	641,691	104,994	0	0	0	0	0	0	746,685	651,353
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	501,489	80,601	0	8,147	0	0	0	0	590,237	649,915
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,488,523			1,488,523	1,400,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	**Total Instruction** [10]	1000	34,833,685	5,267,928	230,876	730,917	11,633	1,535,420	54,833	0	42,665,292	43,052,451
34	SUPPORT SERVICES (ED)	2000										
35	**SUPPORT SERVICES - PUPILS**											
36	Attendance & Social Work Services	2110	904,786	178,246	828	0	1,962	0	0	0	1,085,822	1,056,551
37	Guidance Services	2120	889,076	124,617	7,000	2,146	0	0	0	0	1,022,839	1,051,654
38	Health Services	2130	582,032	113,189	102,349	11,777	0	0	0	0	809,347	858,550
39	Psychological Services	2140	735,881	128,272	121,663	0	0	0	0	0	985,816	1,168,518
40	Speech Pathology & Audiology Services	2150	829,734	115,320	40,736	0	0	0	0	0	985,790	1,148,789
41	Other Support Services - Pupils *(Describe & Itemize)*	2190	0	0	0	0	0	0	0	0	0	0
42	**Total Support Services - Pupils**	2100	3,941,509	659,644	272,576	13,923	1,962	0	0	0	4,889,614	5,284,062
43	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
44	Improvement of Instruction Services	2210	731,609	128,577	288,713	192,388	0	1,308	0	0	1,342,595	1,392,714
45	Educational Media Services	2220	1,288,864	273,045	0	53,020	922	0	0	0	1,615,851	1,769,964
46	Assessment & Testing	2230	18,685	2,141	115,463	18,376	0	0	0	0	154,665	21,897
47	**Total Support Services - Instructional Staff**	2200	2,039,158	403,763	404,176	263,784	922	1,308	0	0	3,113,111	3,184,575
48	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
49	Board of Education Services	2310	0	114,283	911,337	158	0	23,169	0	0	1,048,947	1,614,339
50	Executive Administration Services	2320	267,543	55,962	21,483	158	0	13,400	119	0	358,665	361,982
51	Special Area Administration Services	2330	425,566	93,162	34,704	973	0	0	0	0	554,405	493,941
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	**Total Support Services - General Administration**	2300	693,109	263,407	967,524	1,289	0	36,569	119	0	1,962,017	2,470,262

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	3,173,639	905,675	107,507	80,487	0	4,382	2,604	0	4,274,294	4,342,794
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	**Total Support Services - School Administration**	**2400**	3,173,639	905,675	107,507	80,487	0	4,382	2,604	0	4,274,294	4,342,794
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	141,354	47,595	1,467	18	0	0	0	0	190,434	175,285
60	Fiscal Services	2520	319,976	71,876	135,944	10,961	0	28,789	0	0	567,546	885,682
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	0	0	1,437,682	84,180	0	0	8,518	0	1,530,380	1,651,465
64	Internal Services	2570	48,818	8,880	0	0	0	0	0	0	57,698	57,252
65	**Total Support Services - Business**	**2500**	510,148	128,351	1,575,093	95,159	0	28,789	8,518	0	2,346,058	2,769,684
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	8,175	0	0	0	0	0	8,175	13,864
69	Information Services	2630	76,147	24,342	9,077	3,493	0	99	131	0	113,289	119,210
70	Staff Services	2640	246,003	56,589	52,557	447	966	4,248	153	0	360,963	374,166
71	Data Processing Services	2660	297,991	69,323	416,113	17,140	465,724	1,165	4,074	0	1,271,530	1,310,263
72	**Total Support Services - Central**	**2600**	620,141	150,254	485,922	21,080	466,690	5,512	4,358	0	1,753,957	1,817,503
73	Other Support Services (Describe & Itemize)	2900	28,896	14,689	0	0	0	0	0	0	43,585	39,964
74	**Total Support Services**	**2000**	11,006,600	2,525,783	3,812,798	475,722	469,574	76,560	15,599	0	18,382,636	19,908,844
75	COMMUNITY SERVICES (ED)	3000	12,217	2,187	11,415	1,087	0	0	0	0	26,906	24,133
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			736,144			2,288,303			3,024,447	2,780,000
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			214,928			214,928	255,000
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	**Total Payments to Other Govt Units (In-State)**	**4100**			736,144			2,503,231			3,239,375	3,035,000
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						0			0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						0			0	0
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	**Total Payments to Other Govt Units**	**4000**			736,144			2,503,231			3,239,375	3,035,000
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	**Total Interest on Short-Term Debt**	**5100**						0			0	0
111	**Debt Services - Interest on Long-Term Debt**	**5200**						0			0	0
112	**Total Debt Services**	**5000**						0			0	0
113	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										0
114	**Total Direct Disbursements/Expenditures**		45,852,502	7,795,898	4,791,233	1,207,726	481,207	4,115,211	70,432	0	64,314,209	66,020,428
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										2,877,750	
116												
117	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
118	**SUPPORT SERVICES (O&M)**	**2000**										
119	**SUPPORT SERVICES - PUPILS**											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	**SUPPORT SERVICES - BUSINESS**											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	4,485,899	801,200	1,905,244	2,441,493	712,525	150	390,825	0	10,737,336	11,822,902
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0	0
127	**Total Support Services - Business**	**2500**	4,485,899	801,200	1,905,244	2,441,493	712,525	150	390,825	0	10,737,336	11,822,902
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	**Total Support Services**	**2000**	4,485,899	801,200	1,905,244	2,441,493	712,525	150	390,825	0	10,737,336	11,822,902
130	**COMMUNITY SERVICES (O&M)**	**3000**	0	0	0	0	0	0	0	0	0	0
131	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
132	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
139	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
140	**DEBT SERVICES (O&M)**	**5000**										
141	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
148	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	**5200**						0			0	140,717
149	**Total Debt Services**	**5000**						0			0	140,717
150	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										0
151	**Total Direct Disbursements/Expenditures**		4,485,899	801,200	1,905,244	2,441,493	712,525	150	390,825	0	10,737,336	11,963,619
152	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										2,936,440	
153												

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,496,155			6,496,155	12,657,951
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300						8,323,714			8,323,714	2,117,659
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,991,350			2,991,350	344,000
172	Total Debt Services	5000			0			17,811,219			17,811,219	15,119,610
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				0			17,811,219			17,811,219	15,119,610
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,717,022)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	2,091,230	50,940	867,950	219,412	0	4,601	0	0	3,234,133	5,780,594
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	2,091,230	50,940	867,950	219,412	0	4,601	0	0	3,234,133	5,780,594
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300						0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		2,091,230	50,940	867,950	219,412	0	4,601	0	0	3,234,133	5,780,594
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,144,721	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		426,538							426,538	301,760
216	Pre-K Programs	1125		0							0	142,200
217	Special Education Programs (Functions 1200-1220)	1200		349,616							349,616	342,154
218	Special Education Programs - Pre-K	1225		609							609	689
219	Remedial and Supplemental Programs - K-12	1250		26,441							26,441	35,594
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		5,136							5,136	0
223	Interscholastic Programs	1500		33,178							33,178	36,614
224	Summer School Programs	1600		506							506	977
225	Gifted Programs	1650		8,823							8,823	8,399
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		9,557							9,557	9,507
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	1000		860,404							860,404	877,894
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		13,316							13,316	10,561
233	Guidance Services	2120		23,473							23,473	22,780
234	Health Services	2130		60,326							60,326	59,284
235	Psychological Services	2140		9,923							9,923	10,493
236	Speech Pathology & Audiology Services	2150		11,629							11,629	13,985
237	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
238	Total Support Services - Pupils	2100		118,667							118,667	117,103
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		18,416							18,416	32,271
241	Educational Media Services	2220		65,932							65,932	80,303
242	Assessment & Testing	2230		268							268	105
243	Total Support Services - Instructional Staff	2200		84,616							84,616	112,679
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		289							289	263
246	Executive Administration Services	2320		15,926							15,926	25,330

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
247	Service Area Administrative Services	2330		18,572							18,572	15,785
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	**Total Support Services - General Administration**	**2300**		34,787							34,787	41,378
258	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
259	Office of the Principal Services	2410		230,466							230,466	243,930
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	**Total Support Services - School Administration**	**2400**		230,466							230,466	243,930
262	**SUPPORT SERVICES - BUSINESS**											
263	Direction of Business Support Services	2510		2,613							2,613	0
264	Fiscal Services	2520		43,010							43,010	47,067
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		685,596							685,596	736,147
267	Pupil Transportation Services	2550		353,809							353,809	377,042
268	Food Services	2560		0							0	0
269	Internal Services	2570		8,369							8,369	8,805
270	**Total Support Services - Business**	**2500**		1,093,397							1,093,397	1,169,061
271	**SUPPORT SERVICES - CENTRAL**											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		17,145							17,145	18,443
275	Staff Services	2640		21,308							21,308	28,991
276	Data Processing Services	2660		138,314							138,314	144,359
277	**Total Support Services - Central**	**2600**		176,767							176,767	191,793
278	Other Support Services (Describe & Itemize)	2900		4,534							4,534	4,503
279	**Total Support Services**	**2000**		1,743,234							1,743,234	1,880,447
280	**COMMUNITY SERVICES (MR/SS)**	**3000**		168							168	195
281	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	**Total Payments to Other Govt Units**	**4000**		0							0	0
286	**DEBT SERVICES (MR/SS)**	**5000**										
287	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	**Total Debt Services - Interest**	**5000**						0			0	0
294	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										0
295	**Total Disbursements/Expenditures**			2,603,806				0			2,603,806	2,758,536
296	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										226,742	
297												

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	1,208,022	0	0	0	1,208,022	1,499,997
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	0	0	1,208,022	0	0	0	1,208,022	1,499,997
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/ Expenditures		0	0	0	0	1,208,022	0	0	0	1,208,022	1,499,997
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,193,473)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										472	

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	250,752
350	**Total Support Services - Business**	2500	0	0	0	0	0	0	0	0	0	250,752
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	**Total Support Services**	2000	0	0	0	0	0	0	0	0	0	250,752
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	**Total Payments to Other Govt Units**	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
364	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)	5300						0			0	0
365	**Total Debt Service**	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
367	**Total Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0	250,752
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										98,398	

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	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	51,173,033	20,139,460	31,033,573	53,970,136	33,830,676
5	Operations & Maintenance	10,566,841	4,148,672	6,418,169	11,117,695	6,969,023
6	Debt Services **	14,363,773	5,576,560	8,787,213	14,944,179	9,367,619
7	Transportation	1,878,492	818,612	1,059,880	2,193,733	1,375,121
8	Municipal Retirement	1,104,314	436,000	668,314	1,168,401	732,401
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	117,760		117,760	0	0
13	Leasing Levy	0		0		0
14	Special Education	4,120,259	1,617,760	2,502,499	4,335,305	2,717,545
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,512,647	597,275	915,372	1,600,590	1,003,315
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	84,837,119	33,334,339	51,502,780	89,330,039	55,995,700
20						
21	** The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

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SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long-Term Debt
General Obligation Bonds	06/07/01	19,499,905	6	15,227,579	833,963		8,180,000	7,881,542	7,497,907
General Obligation Bonds	07/01/07	85,820,000	3,6	34,775,000				34,775,000	33,082,324
General Obligation Bonds	03/02/10	2,615,000	3	2,565,000		(2,555,000)	10,000	0	0
General Obligation Bonds	10/26/16	32,390,000	3	32,390,000				32,390,000	30,813,414
General Obligation Bonds	10/19/17	42,905,000	3	42,905,000				42,905,000	40,816,596
General Obligation Bonds	10/17/19	2,600,000	3		2,600,000			2,600,000	2,473,445
								0	
Loan Payable		650,000	7	259,378			133,714	125,664	125,664
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		186,479,905		128,121,957	3,433,963	(2,555,000)	8,323,714	120,677,206	114,809,350

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

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other Term Loan
8. Other
9. Other

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

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	A B C D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES							
2	Description (Enter Whole Dollars)		Account No	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
3	Cash Basis Fund Balance as of July 1, 2019							
4	RECEIPTS:							
5		Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		4,120,259			
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					5,169
10		Other Receipts (Describe & Itemize)	--					
11		Sale of Bonds	10, 20, 40 or 60-7200					
12	Total Receipts			0	4,120,259	0	0	5,169
13	DISBURSEMENTS:							
14		Instruction	10 or 50-1000		4,120,259			5,169
15		Facilities Acquisition & Construction Services	20 or 60-2530					
16		Tort Immunity Services	10, 20, 40-2360-2370					
17	DEBT SERVICE							
18		Debt Services - Interest on Long-Term Debt	30-5200					
19		Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20		Debt Services Other (Describe & Itemize)	30-5400					
21	Total Debt Services						0	
22		Other Disbursements (Describe & Itemize)	--					
23	Total Disbursements			0	4,120,259	0	0	5,169
24	Ending Cash Basis Fund Balance as of June 30, 2020			0	0	0	0	0
25		Reserved Fund Balance	714					
26		Unreserved Fund Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

46 [a] Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances
47 in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

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

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	A	B	C	D	E	F	G	H	I	J	K
48	[b] 55 ILCS 5/5-1006.7										

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	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	**Description of Assets** (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	7,023,417			7,023,417						7,023,417
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	174,394,410	1,913,224		176,307,634	50	77,195,775	4,378,934		81,574,709	94,732,925
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,445,208	7,323		6,452,531	20	4,033,403	243,377		4,276,780	2,175,751
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	37,384,127	481,207		37,865,334	10	25,591,537	1,958,298		27,549,835	10,315,499
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	225,247,162	2,401,754	0	227,648,916		106,820,715	6,580,609	0	113,401,324	114,247,592
17	Non-Capitalized Equipment	700				461,257	10		46,126			
18	Allowable Depreciation								6,626,735			

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	A	B	C	D	E	F
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)**					
2	*This schedule is completed for school districts only.*					
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**
6				**OPERATING EXPENSE PER PUPIL**		
7	**EXPENDITURES:**					
8	ED	Expenditures 15-22, L114		Total Expenditures	$	64,314,209
9	O&M	Expenditures 15-22, L151		Total Expenditures		10,737,336
10	DS	Expenditures 15-22, L174		Total Expenditures		17,811,219
11	TR	Expenditures 15-22, L210		Total Expenditures		3,234,133
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		2,603,806
13	TORT	Expenditures 15-22, L342		Total Expenditures		0
14				**Total Expenditures**	$	**98,700,703**
16	**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		11,033
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		32,727
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		1,488,523
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 Progms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		26,906
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		3,239,375
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		481,207
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		70,432
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		712,525
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		390,825
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		8,323,714
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		609
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		506
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		168
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				**Total Deductions for OEPP Computation (Sum of Lines 18 - 76)**	$	**14,778,550**
78				**Total Operating Expenses Regular K-12 (Line 14 minus Line 77)**		83,922,153
79				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020**		5,693.20
80				**Estimated OEPP (Line 78 divided by Line 79)**	$	**14,740.77**
81						

Page 28

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	*This schedule is completed for school districts only.*					
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
82				PER CAPITA TUITION CHARGE		
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$	29,185
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)		5,386
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		1,197,525
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		1,316,381
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		91,739
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)		49,155
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		372,002
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		22,520
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		924
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		5,169
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		2,239,578
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		1,500
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		146,328
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		0
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		51,162
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		428,710
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		14,662
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,025,716
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		340,410
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		18,518
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)		5,502
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		119,721
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		108,901
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		51,263
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
172	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****		1,822,523
173	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds *****		19,283
175				**Total Deductions for PCTC Computation Line 85 through Line 173**	$	**9,483,763**
176				**Net Operating Expense for Tuition Computation (Line 78 minus Line 175)**		74,438,390
177				**Total Depreciation Allowance (from page 26, Line 18, Col I)**		6,626,735
178				**Total Allowance for PCTC Computation (Line 176 plus Line 177)**		81,065,125
179				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020**		5,693.20
180				**Total Estimated PCTC (Line 178 divided by Line 179) ***	$	**14,238.94**
181						

182 * The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

183 **** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.**

184 ***** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.**

185

186 ***Evidence Based Funding Link:*** https://www.isbe.net/Pages/ebfdistribution.aspx

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

Indirect Cost Plan (double click to view)

Fund-Function-Object Chart (double click)

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

1. *In column (A) enter the* ***name*** *of the* **Fund-Function-Object** of the account *where the payment was made on each contract in the current year.*
2. *In column (B) enter the* ***number*** *of the* **Fund-Functon-Object** *of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600*
3. *In Column (C) enter the* ***name of the Company*** *that is listed on the contract.*
4. *In column (D) enter the* ***total amount*** **paid** *in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.*
5. *Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).*
6. *The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. 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)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*25,000*	*475,000*
O&M-Plant Services-Professional Services	20-2540-300	FGM INC	26,063	25,000	1,063
ED-Instruction-Other Objects	10-1000-600	AMITA GLENOAKS SCHOOL	30,053	25,000	5,053
ED-Instruction-Other Objects	10-1000-600	VIRTUAL CONNECTIONS ACADEMY	30,961	25,000	5,961
ED-Instruction-Other Objects	10-1000-600	MCGRAW-HILL EDUCATION	31,656	25,000	6,656
ED-Instruction-Other Objects	10-1000-600	CAMELOT EDUCATION	33,040	25,000	8,040
ED-Support Services-Professional Services	10-2300-300	ROBBINS SCHWARTZ LTD	33,398	25,000	8,398
ED-Instruction-Other Objects	10-1000-600	GIANT STEPS ILLINOIS INC	37,340	25,000	12,340
O&M-Plant Services-Professional Services	20-2540-300	JOHNSON CONTROLS INC	40,716	25,000	15,716
ED-Instruction-Supplies	10-1000-400	AMAZON CAPITAL SERVICES	42,279	25,000	17,279
O&M-Plant Services-Supplies	20-2540-400	SCHOOL HEALTH CORPORATION	49,010	25,000	24,010
O&M-Plant Services-Supplies	20-2540-400	CONSTELLATION NEWENERGY GAS	49,151	25,000	24,151
ED-Support Services-Professional Services	10-2300-300	WHITT LAW	49,163	25,000	24,163
ED-Technology Services-Professional Services	10-2660-300	GORDON FLESCH COMPANY INC	60,117	25,000	35,117
ED-Fiscal Services-Supplies	10-2520-400	MURNANE PAPER CO	64,104	25,000	39,104
O&M-Plant Services-Supplies	20-2540-400	COMED	71,745	25,000	46,745
O&M-Plant Services-Professional Services	20-2540-300	NEUCO INC	74,901	25,000	49,901
ED-Food Services-Professional Services	10-2560-300	SODEXO INC & AFFILIATES	77,865	25,000	52,865
O&M-Plant Services-Supplies	20-2540-400	PIKE SYSTEMS INC	93,176	25,000	68,176
ED-Instruction-Other Objects	10-1000-600	JUDGE ROTENBERG EDU CENTER	109,411	25,000	84,411
ED-Instruction-Other Objects	10-1000-600	FOX VALLEY CAREER CENTER	131,553	25,000	106,553

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function-Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
O&M-Plant Services-Supplies	20-2540-400	CITY OF GENEVA	429,739	25,000	404,739
ED-General Administration-Professional Services	10-2300-300	ISDLAF PLUS - CLIC	797,939	25,000	772,939
ED-Instruction-Other Objects	10-1000-600	MID VALLEY SPECIAL ED COOPERATIVE	1,509,746	25,000	1,484,746
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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)
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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)
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Total			3,873,126	0	3,298,126

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: Geneva Community Unit Schoool District N
RCDT Number: 31-045-3040-26

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	358,665		0	358,665	373,161			373,161
2. Special Area Administration Services	2330	554,405		0	554,405	575,240			575,240
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	190,434	0	0	190,434	183,275			183,275
5. Internal Services	2570	57,698		0	57,698	60,422			60,422
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
8. Totals		1,161,202	0	0	1,161,202	1,192,098	0	0	1,192,098
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									3%

* 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: Geneva Community Unit Schoool District No. 304
RCDT Number: 31-045-3040-26

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

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

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ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	*(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)*							
5	**ALL OBJECTS EXCLUDE CAPITAL OUTLAY.** With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) *Must be less than (P16, Col E-F, L63)*				1,002,358			
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	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction		1000		43,459,230		43,459,230	
20	Support Services:							
21	Pupil		2100		5,006,319		5,006,319	
22	Instructional Staff		2200		3,196,805		3,196,805	
23	General Admin.		2300		1,996,685		1,996,685	
24	School Admin		2400		4,502,156		4,502,156	
25	Business:							
26	Direction of Business Spt. Srv.		2510	193,047	0	193,047	0	
27	Fiscal Services		2520	610,556	0	610,556	0	
28	Oper. & Maint. Plant Services		2540		10,319,582	10,319,582	0	
29	Pupil Transportation		2550		3,587,942		3,587,942	
30	Food Services		2560		519,504		519,504	
31	Internal Services		2570	66,067	0	66,067	0	
32	Central:							
33	Direction of Central Spt. Srv.		2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		8,175		8,175	
35	Information Services		2630		130,303		130,303	
36	Staff Services		2640	381,152	0	381,152	0	
37	Data Processing Services		2660	940,046	0	940,046	0	
38	Other:		2900		48,119		48,119	
39	Community Services		3000		27,074		27,074	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(3,298,126)		(3,298,126)	
41	Total			2,190,868	69,503,768	12,510,450	59,184,186	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	2,190,868	Total Indirect Costs:	12,510,450	
44				Total Direct Costs:	69,503,768	Total Direct Costs:	59,184,186	
45				= 3.15%		= 21.14%		

Page 31

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E
1			REPORT ON SHARED SERVICES OR OUTS		
2			School Code, Section 17-1.1 (*Public Act*		
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			Geneva Community Unit Schoool		
7			31-045-3040-26		
8	*Check box if this schedule is not applicable.....*		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡				
10	**Service or Function** ***(Check all that apply)***				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing		X	X	
16	Food Services		X	X	
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	
20	Investment Pools		X	X	
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development		X	X	
25	Shared Personnel				
26	Special Education Cooperatives		X	X	
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services		X	X	
30	Transportation		X	X	
31	Vocational Education Cooperatives		X	X	
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

	F	G	H	I	J	K
1	OURCING					
2	7-0357)					
3						
5						
6						
7						
8	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.**					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
15	American Energy Marketing/IEC Constellation Energy					
16	Sodexho					
17						
18						
19	NIHP					
20	ISDLAF					
21						
22						
23						
24	ROE - Kane County					
25						
26	MID-Valley Special Education Joint Agreement					
27						
28						
29	Kane County Consortium					
30	Illinois Central School Bus					
31	Fox Valley Career Center					
32						
33						
34						
35						
36						
37						
38						
40						
41						
42						
43						

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

1. Long term debt error due to issiuance of accretion of capital appreciation bonds
2.
3.
4.

Geneva Community Unit Schoool District No. 304
31-045-3040-26

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION** **Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**					
2	***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.***					
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	**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only** *(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**	67,191,959	13,673,776	4,378,854	208,835	85,453,424
9	**Direct Expenditures**	64,314,209	10,737,336	3,234,133		78,285,678
10	**Difference**	2,877,750	2,936,440	1,144,721	208,835	**7,167,746**
11	**Fund Balance - June 30, 2019**	26,796,349	5,619,817	6,242,907	14,932,106	**53,591,179**
12						
13			**Balanced - no deficit reduction plan is required.**			
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 appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All Other accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Geneva Community Unit Schoool District	**31-045-3040-26**	**066-004023**
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM **Wipfli LLP** **3957 75th Street** **Aurora**
ADDRESS OF AUDITED ENTITY *(Street and/or P.O. Box, City, State, Zip Code)* **227 N. 4th Street** **Geneva** **60134**		E-MAIL ADDRESS: **scott.duenser@wipfli.com** NAME OF AUDIT SUPERVISOR **Scott Duenser**
		CPA FIRM TELEPHONE NUMBER **630-898-5578** / FAX NUMBER **630-225-5128**

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Geneva Community Unit Schoool District No. 304

31-045-3040-26

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

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

☐ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.

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

☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.

☐ 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES.**

☐ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse https://harvester.census.gov/facweb/Default.aspx

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.

☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.

☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
- discrepancies should be reported as Questioned Costs.

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

☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal years;
This means that audited year revenues will include funds from both the prior year and current year projects.

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

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

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

☐ 16. Exceptions should result in a finding with Questioned Costs.

☐ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line:**

☐ * **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

☐ * **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

☐ * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- The two commodity programs should be reported on separate lines on the SEFA.
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

☐ * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582

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

☐ 19. Obligations and Encumbrances are included where appropriate.

☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.

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

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

☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:

☐ 24. Basis of Accounting

Geneva Community Unit Schoool District No. 304
31-045-3040-26
SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

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

Geneva Community Unit Schoool District No. 304
31-045-3040-26

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	$ 2,182,804
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		-
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(51,263)
AFR TOTAL FEDERAL REVENUES:		$ 2,131,541

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:	
Medicaid Admin Fee	$ 4,538
ADJUSTED AFR FEDERAL REVENUES	$ 2,136,079

Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	$ 2,136,079

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:	
ADJUSTED SEFA FEDERAL REVENUE:	$ 2,136,079
DIFFERENCE:	$ -

Geneva Community Unit School District No. 304
497953
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues Year 7/1/17 to 6/30/19 (C)	Receipts/Revenues Year 7/1/18 to 6/30/20 (D)	Expenditures/Disbursements Year 7/1/17 to 6/30/19 (E)	Expenditures/Disbursements Year 7/1/18 to 6/30/20 (F)	Expenditures/Disbursements Year 7/1/18-6/30/19 Pass-Through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	19-4210-00		-		-			-	N/A
National School Lunch Program		Illinois State Board of Education	10.555	20-4210-00		-		-			-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	19-4220-00		-		-			-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	20-4220-00		-		-			-	N/A
Special Milk Program		Illinois State Board of Education	10.556	19-4215-00	20,381	3,166	20,381	3,166			23,547	N/A
Special Milk Program		Illinois State Board of Education	10.556	20-4215-00		12,272		12,272			12,272	N/A
Summer Food Service Program		Illinois State Board of Education	10.558	19-4225-00		-		-			-	N/A
Summer Food Service Program		Illinois State Board of Education	10.558	20-4225-00		35,725		35,725			35,725	N/A
Commodities		Illinois State Board of Education	10.555	19-4999-00		-		-			-	N/A
Commodities		Illinois State Board of Education	10.555	20-4999-00		-		-			-	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	19-4240-00		-		-			-	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	20-4240-00		-		-			-	N/A
Total United States Department of Agriculture					20,381	51,163	20,381	51,163	-	-	71,544	
Total Child Nutrition Cluster					20,381	51,163	20,381	51,163	-	-	71,544	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through	(M)	Mid Valley Special Education Co-op	84.027	19-4620-00	965,695	-	965,695	-			965,695	1,084,789
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	20-4620-00		1,025,716		1,025,716			1,025,716	1,133,899
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	19-4625-00	216,400	87,190	216,400	87,190			303,590	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	20-4625-00		166,197		166,197			166,197	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	19-4625-XC	-	87,022	-	87,022			87,022	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	20-4625-XC		-		-			-	N/A

Geneva Community Unit School District No. 304
497953
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues Year 7/1/17 to 6/30/19 (C)	Receipts/Revenues Year 7/1/18 to 6/30/20 (D)	Expenditures/Disbursements Year 7/1/17 to 6/30/19 (E)	Expenditures/Disbursements Year 7/1/18 to 6/30/20 (F)	Expenditures/Disbursements Year 7/1/18-6/30/19 Pass-Through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
IDEA - Flow Through Pre-School	(M)	Mid Valley Special Education Co-op	84.173	19-4600-00	20,435	-	20,435	-			20,435	40,779
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	20-4600-00		18,239		18,239			18,239	45,317
Total Department of Education					1,202,530	1,384,364	1,202,530	1,384,364	-	-	2,586,894	
Total Special Education (IDEA) Cluster					1,202,530	1,384,364	1,202,530	1,384,364	-	-	2,586,894	
Other Programs												
Department of Education												
Title I - Low Income		Illinois State Board of Education	84.010	19-4300-00	235,934	17,432	235,934	17,432			253,366	388,971
Title I - Low Income		Illinois State Board of Education	84.010	20-4300-00		358,504		358,504			358,504	555,691
Title I - School Improvement & Accountability		Illinois State Board of Education	84.010	19-4306-00		31,038		31,038			31,038	32,642
Title I - School Improvement & Accountability		Illinois State Board of Education	84.010	20-4306-00		21,736		21,736			21,736	30,000
Title II - Teacher Quality		Illinois State Board of Education	84.367	19-4932-00	73,113	10,714	73,113	10,714			83,827	132,034
Title II - Teacher Quality		Illinois State Board of Education	84.367	20-4932-00		109,007		109,007			109,007	157,907
Title III - Language Instruction Programs		Kaneland School District No. 302	84.365	19-4909-00	4,056	-	4,056	-			4,056	11,900
Title III - Language Instruction Programs		Kaneland School District No. 302	84.365	20-4909-00		5,502		5,502			5,502	11,000
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	19-4905-00		-		-			-	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	20-4905-00		-		-			-	
Title IV - Student Support & Academic Enrichment		Illinois State Board of Education	84.424	19-4400-00	34,395	-	34,395	-			34,395	35,494
Title IV - Student Support & Academic Enrichment		Illinois State Board of Education	84.424	20-4400-00		14,662		14,662			14,662	32,883
Professional Development for Arts Educators		Illinois State Board of Education	84.351	19-4998-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	20-4998-00		-		-			-	
CTE - Perkins		Valley Education Employment System	84.048	19-4745-00	26,559	-	26,559	-			26,559	26,800
CTE - Perkins		Valley Education Employment System	84.048	20-4745-00		18,518		18,517			18,517	26,559
McKinne-Vento		Will Co. Regional Office of Education	84.196	19-4920-00		-		-			-	
McKinne-Vento		Will Co. Regional Office of Education	84.196	20-4920-00		-		-			-	N/A

Geneva Community Unit School District No. 304
497953
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues Year 7/1/17 to 6/30/19 (C)	Receipts/Revenues Year 7/1/18 to 6/30/20 (D)	Expenditures/Disbursements Year 7/1/17 to 6/30/19 (E)	Expenditures/Disbursements Year 7/1/18 to 6/30/20 (F)	Expenditures/Disbursements Year 7/1/18-6/30/19 Pass-Through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
Preschool Expansion		Illinois State Board of Education	84.419	19-4902-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	20-4902-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	19-4950-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	20-4950-00		-		-			-	
Total Department of Education					374,057	587,113	374,057	587,112	-	-	961,169	
Federal Highway Administration												
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Total Federal Highway Administration					-	-	-	-	-	-	-	
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	19-4991-00	119,752	-	119,752	-			119,752	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	20-4991-00		113,439		113,439			113,439	N/A
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Total Department of Health and Human Services					119,752	113,439	119,752	113,439	-	-	233,191	
Total Other Programs					493,809	700,552	493,809	700,551	-	-	1,194,360	
TOTAL FEDERAL AWARDS					1,716,720	2,136,079	1,716,720	2,136,078	-	-	3,852,798	

(M) Program was audited as a major program as defined by §200.518.
The accompanying notes are an integral part of this schedule

Geneva Community Unit Schoool District No. 304
31-045-3040-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2020

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Geneva Community Unit School District No. 304 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs[6]

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Geneva Community Unit School District No. 304 provided federal awards to subrecipients as follows:

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Geneva Community Unit School District No. 304 and should be included in the Schedule of Expenditures of Federal Awards:

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

Note 5: Other Information

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

Property	No
Auto	No
General Liability	No
Workers Compensation	No
Loans/Loan Guarantees Outstanding at June 30:	No
District had Federal grants requiring matching expenditures	NM
	(Yes/No)

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

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

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

Geneva Community Unit Schoool District No. 304
31-045-3040-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer[7])

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

IDENTIFICATION OF MAJOR PROGRAMS:[8]

CFDA NUMBER(S)[9]	NAME OF FEDERAL PROGRAM or CLUSTER[10]	AMOUNT OF FEDERAL PROGRAM
84.027 & 84.173	IDEA cluster	1,384,364
	Total Amount Tested as Major	$1,384,364

Total Federal Expenditures for 7/1/19-6/30/20 $2,136,078

% tested as Major **64.81%**

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

Auditee qualified as low-risk auditee? X YES ___ NO

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

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

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

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

Geneva Community Unit Schoool District No. 304
31-045-3040-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2020- N/A** **2. THIS FINDING IS:** ☐ New ☐ **Repeat from Prior Year?**
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context[12]

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

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

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

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

Geneva Community Unit Schoool District No. 304
31-045-3040-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **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)

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Geneva Community Unit Schoool District No. 304
31-045-3040-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2020

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

Finding Number	Condition	Current Status[20]
None		

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

[19] Explanation of this schedule - §200.511 (b)

[20] Current Status should include one of the following:

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