

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 06-016-0970-02				Name of Auditing Firm: Baker Tilly US, LLP	
County Name: Cook				Name of Audit Manager: Nick Cavaliere, CPA CFE	
Name of School District/Joint Agreement: Oak Park Elementary School District 97				Address: 1301 West 22nd Street, Suite 400	
Address: 260 West Madison Street		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		City: Oak Brook State: IL Zip Code: 60523	
City: Oak Park				Phone Number: (630) 990-3131 Fax Number: (630) 990-0039	
Email Address:				IL License Number (9 digit): 066-004260 Expiration Date:	
Zip Code: 60302				Email Address: n.cavaliere@bakertilly.com	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): Dr. Carol Kelley		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print): Dr. Mark Klaisner	
Email Address: ckelley@op97.org		Email Address:		Email Address: mklaisner@west40.org	
Telephone: 708-524-3004		Telephone:		Telephone: (708) 449-4284	
Fax Number:		Fax Number:		Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	23
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	24
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	25
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	26
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	27 - 28
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	29
Indirect Cost Rate - Computation.....	ICR Computation	30
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	31
Administrative Cost Worksheet	AC Tort	32-33
Itemization Schedule	ITEMIZATION	34
Reference Page	REF	35
Notes, Opinion Letters, etc.	Opinion-Notes	36
Deficit Reduction Calculation	Deficit AFR Sum Calc	37
Audit Checklist/Balancing Schedule	AUDITCHECK	:
Single Audit Section		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	38 - 46

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/15/1995 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)		580,886				\$580,886
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	166,055	580,886	4,237	424,680		\$1,175,858
Total						\$1,756,744

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M														
1	FINANCIAL PROFILE INFORMATION																										
2																											
3	<i>Required to be completed for School Districts only.</i>																										
4																											
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																										
6																											
7	Tax Year 2019			Equalized Assessed Valuation (EAV):					1,692,471,417																		
8																											
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash														
10	Rate(s):			0.036859			+			0.004772			+			0.001073			=			0.042700			0.000417		
11																											
13	B. Results of Operations *																										
14																											
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance																	
16	93,785,316			89,257,815			4,527,501			18,676,604																	
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																										
18																											
19																											
20	C. Short-Term Debt **																										
21																											
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates														
23	0			0			0			0			0			+											
24	Other			Total																							
25	0			0																							
26	** The numbers shown are the sum of entries on page 24.																										
27																											
28	D. Long-Term Debt																										
29	Check the applicable box for long-term debt allowance by type of district.																										
30																											
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,			116,780,528																							
32	<input type="checkbox"/> b. 13.8% for unit districts.																										
33																											
34	Long-Term Debt Outstanding:																										
35																											
36	c. Long-Term Debt (Principal only)						Acct																				
37	Outstanding:.....						511			52,218,604																	
38																											
40	E. Material Impact on Financial Position																										
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																										
42	Attach sheets as needed explaining each item checked.																										
44	<input type="checkbox"/> Pending Litigation																										
45	<input type="checkbox"/> Material Decrease in EAV																										
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment																										
47	<input type="checkbox"/> Adverse Arbitration Ruling																										
48	<input type="checkbox"/> Passage of Referendum																										
49	<input type="checkbox"/> Taxes Filed Under Protest																										
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																										
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																										
52																											
53	Comments:																										
54																											
55																											
56																											
57																											
58																											
59																											
60																											
61																											

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name:	Oak Park Elementary School District 97															
8	District Code:	06-016-0970-02															
9	County Name:	Cook															
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score												3
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	18,676,604.00	0.199	Weight												0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	93,785,316.00		Value												1.05
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00														
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score												4
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	89,257,815.00	0.952	Adjustment												0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	93,785,316.00		Weight												0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00		Value												1.40
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	Days	Score												2
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	21,760,758.00	87.76	Weight												0.10
26			247,938.38		Value												0.20
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score												4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	Weight												0.10
30			61,428,250.08		Value												0.40
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37)		Total	Percent	Score												3
33	Total Long-Term Debt Allowed (P3, Cell H31)		52,218,604.00	55.28	Weight												0.10
34			116,780,527.77		Value												0.30
35																	
36																Total Profile Score:	3.35 *
37																	
38																Estimated 2021 Financial Profile Designation:	<u>REVIEW</u>
39																	
40																	
41																	
42																	

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		11,223,037	3,596,210	5,428,219	2,213,331	6,286,916	23,468,269	4,728,180	4,287,254	119,830
5	Investments	120									
6	Taxes Receivable	130	30,592,622	3,664,265	1,970,037	823,921	732,546	0	320,200	412,345	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,515,572	0	0	428,917	0	0	0	0	0
9	Other Receivables	160	181,934	34,765	0	0	6,808	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	26,035	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		43,513,165	7,295,240	7,424,291	3,466,169	7,026,270	23,468,269	5,048,380	4,699,599	119,830
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									
27	Other Payables	430	1,061,841	347,071	1,500	728	(724)	4,405,680	0	77,542	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	337,396	31,890	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	93,246	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	33,648,987	3,905,688	2,099,835	878,206	780,810	0	341,297	439,513	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		35,141,470	4,284,649	2,101,335	878,934	780,086	4,405,680	341,297	517,055	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	629,587	166,626	64,778	157,828	7,062,306	0	4,182,544	4,658
39	Unreserved Fund Balance	730	8,371,695	2,381,004	5,156,330	2,522,457	6,088,356	12,000,283	4,707,083	0	115,172
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		43,513,165	7,295,240	7,424,291	3,466,169	7,026,270	23,468,269	5,048,380	4,699,599	119,830

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		729,343		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		729,343		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		3,046,678	
17	Building & Building Improvements	230		138,778,985	
18	Site Improvements & Infrastructure	240		5,211,604	
19	Capitalized Equipment	250		7,173,286	
20	Construction in Progress	260		7,546,891	
21	Amount Available in Debt Service Funds	340			5,322,956
22	Amount to be Provided for Payment on Long-Term Debt	350			46,895,648
23	Total Capital Assets			161,757,444	52,218,604
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	729,343		
34	Total Current Liabilities		729,343		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			52,218,604
37	Total Long-Term Liabilities				52,218,604
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			161,757,444	
41	Total Liabilities and Fund Balance		729,343	161,757,444	52,218,604

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	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	6,500,000	0		4,000,000					
50	Transfer of Interest	8140	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									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	829,566	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	1,417,070	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	10,500,000							
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		8,746,636	10,500,000	0	4,000,000	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(8,550,921)	0	2,502,980	(4,000,000)	0	37,996,940	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(5,035,904)	(843,128)	(540,753)	(2,896,836)	475,799	16,771,616	752,448	676,401	3,014
79	Fund Balances - July 1, 2019		13,407,599	3,853,719	5,863,709	5,484,071	5,770,385	2,290,973	3,954,635	3,506,143	116,816
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		8,371,695	3,010,591	5,322,956	2,587,235	6,246,184	19,062,589	4,707,083	4,182,544	119,830

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		53,413,212	7,472,498	4,288,331	2,475,249	1,424,193	0	633,538	1,283,833	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	5,038,108	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,424,193				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		58,451,320	7,472,498	4,288,331	2,475,249	2,848,386	0	633,538	1,283,833	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,278,351	241,585	0	0	47,558	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,278,351	241,585	0	0	47,558	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
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	4,980								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	3,318								
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		8,298								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Total Other Revenue from Local Sources		3,638,848	73,319	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	64,661,643	7,875,811	4,425,043	2,530,726	3,053,772	397,457	752,448	1,391,492	3,014
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	11,532,769	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	Total Unrestricted Grants-In-Aid		11,532,769	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	666,649			0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
127	Special Education - Personnel	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	1,013,846			0					
129	Special Education - Orphanage - Summer Individual	3130	112,657			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0				0	0
132	Total Special Education		1,793,152	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	5,964	0			0				
141	Total Career and Technical Education		5,964	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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	3,932								
147	School Breakfast Initiative	3365	0	0							
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500	0	0		16,884	0				
153	Transportation - Special Education	3510	0	0		1,717,835	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	Total Transportation		0	0		1,734,719	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	266,562	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			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		50,000				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	21,765	0	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		2,091,375	50,000	0	1,734,719	0	0	0	0	0
170	Total Receipts from State Sources	3000	13,624,144	50,000	0	1,734,719	0	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	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	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			
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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	322,987				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	30,600				0				
194	Summer Food Service Program	4225	132,457				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	124,950								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	Total Food Service		610,994				0				
199	TITLE I										
200	Title I - Low Income	4300	338,022	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	27,750	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	117,094	0		0	0				
204	Total Title I		482,866	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	7,907	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		7,907	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	37,753	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	988,282	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	Total Federal - Special Education		1,026,035	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810	0	0							
223	ARRA - General State Aid - Education Stabilization	4850	0	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	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0		0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0		0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	65,804	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	106,350	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	255,869	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,555,825	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	2,555,825	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		80,841,612	7,925,811	4,425,043	4,265,445	3,053,772	397,457	752,448	1,391,492	3,014

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	34,623,867	6,139,361	175,058	657,970	8,054	710	195,715	0	41,800,735
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	8,324,346	1,499,343	268,971	144,700	8,444	0	0	0	10,245,804
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	226,383	18,823	9,447	53,938	0	0	0	0	308,591
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	377,184	51,783	8,177	0	0	0	0	0	437,144
15	Summer School Programs	1600	213,842	53	16,875	174	0	0	0	0	230,944
16	Gifted Programs	1650	849,577	155,232	0	1,354	0	0	0	0	1,006,163
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	178,871	20,257	0	9,114	0	0	0	0	208,242
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						0			0
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0
33	Total Instruction ¹⁰	1000	44,794,070	7,884,852	478,528	867,250	16,498	710	195,715	0	54,237,623
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	1,207,049	225,785	81,512	1,420	0	0	0	0	1,515,766
37	Guidance Services	2120	2,375	0	0	1,225	0	0	0	0	3,600
38	Health Services	2130	642,569	74,134	152,546	8,703	0	0	0	0	877,952
39	Psychological Services	2140	484,203	92,219	31,896	0	0	0	0	0	608,318
40	Speech Pathology & Audiology Services	2150	959,333	131,454	56,920	0	0	0	0	0	1,147,707
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	0	0	13,500	0	0	0	0	0	13,500
42	Total Support Services - Pupils	2100	3,295,529	523,592	336,374	11,348	0	0	0	0	4,166,843
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	1,627,998	334,870	1,070,661	421,072	0	2,018	0	0	3,456,619
45	Educational Media Services	2220	819,578	117,086	1,214	49,659	0	0	0	0	987,537
46	Assessment & Testing	2230	564,730	94,542	72,553	0	0	0	0	0	731,825
47	Total Support Services - Instructional Staff	2200	3,012,306	546,498	1,144,428	470,731	0	2,018	0	0	5,175,981
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	9,279	616	820,955	14,478	0	17,749	0	0	863,077
50	Executive Administration Services	2320	300,228	74,425	952	8,096	0	0	0	0	383,701
51	Special Area Administration Services	2330	25,890	6,334	75,000	0	0	0	0	0	107,224
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	335,397	81,375	896,907	22,574	0	17,749	0	0	1,354,002

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	3,447,945	746,859	62,690	15,289	0	383	0	0	4,273,166
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	3,447,945	746,859	62,690	15,289	0	383	0	0	4,273,166
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	96,000	0	116,431	3,132	0	76,639	0	0	292,202
60	Fiscal Services	2520	303,417	77,970	32,769	3,505	3,200	0	0	0	420,861
61	Operation & Maintenance of Plant Services	2540	0	0	424,361	6,177	8,070	0	0	0	438,608
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	949,075	52,354	441,078	261,314	0	0	0	0	1,703,821
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	1,348,492	130,324	1,014,639	274,128	11,270	76,639	0	0	2,855,492
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	242,442	50,380	44,542	15,557	0	0	0	0	352,921
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	175,858	12,855	45,664	12,930	0	0	0	0	247,307
70	Staff Services	2640	232,668	390,104	72,157	3,740	0	335	0	0	699,004
71	Data Processing Services	2660	713,693	206,096	483,811	127,099	16,039	0	52,576	0	1,599,314
72	Total Support Services - Central	2600	1,364,661	659,435	646,174	159,326	16,039	335	52,576	0	2,898,546
73	Other Support Services (Describe & Itemize)	2900	0	0	0	404	0	0	0	0	404
74	Total Support Services	2000	12,804,330	2,688,083	4,101,212	953,800	27,309	97,124	52,576	0	20,724,434
75	COMMUNITY SERVICES (ED)	3000	158	0	121,909	377	0	1,101	0	0	123,545
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
79	Payments for Special Education Programs	4120			0			159,557			159,557
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Govt Units (In-State)	4100			0			159,557			159,557
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						2,081,436			2,081,436
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						2,081,436			2,081,436
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400						0			0
102	Total Payments to Other Govt Units	4000			0			2,240,993			2,240,993
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110						0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		57,598,558	10,572,935	4,701,649	1,821,427	43,807	2,339,928	248,291	0	77,326,595
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,515,017
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
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	3,497,878	639,269	1,478,491	1,677,629	960,967	0	514,705	0	8,768,939
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	Total Support Services - Business	2500	3,497,878	639,269	1,478,491	1,677,629	960,967	0	514,705	0	8,768,939
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	3,497,878	639,269	1,478,491	1,677,629	960,967	0	514,705	0	8,768,939
130	COMMUNITY SERVICES (O&M)	3000	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			0.00			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Programs	4140			0			0			0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0
139	Total Payments to Other Govt Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		3,497,878	639,269	1,478,491	1,677,629	960,967	0	514,705	0	8,768,939
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(843,128)

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0
161	DEBT SERVICES (DS)	5000									
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,609,574			1,609,574
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						5,596,048			5,596,048
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			261,654			1,500			263,154
172	Total Debt Services	5000			261,654			7,207,122			7,468,776
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				261,654			7,207,122			7,468,776
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,043,733)
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
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	11,778	3,768	3,146,735	0	0	0	0	0	3,162,281
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	11,778	3,768	3,146,735	0	0	0	0	0	3,162,281
185	COMMUNITY SERVICES (TR)	3000	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
189	Payments for Special Education Programs	4120			0			0			0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
196	Total Payments to Other Govt Units	4000			0			0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
357	Total Payments to Other Govt Units	4000						0			0
358	DEBT SERVICES (FP&S)	5000									
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
360	Tax Anticipation Warrants	5110						0			0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
364								0			0
365	Total Debt Service	5000						0			0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000									
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,014

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	41,823,320
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	9,297,400
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	577,590
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	408,451
15	Summer School Programs	1600	144,500
16	Gifted Programs	1650	1,024,222
17	Driver's Education Programs	1700	0
18	Bilingual Programs	1800	213,835
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	0
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0
33	Total Instruction ¹⁰	1000	53,489,318
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	1,520,767
37	Guidance Services	2120	5,964
38	Health Services	2130	868,555
39	Psychological Services	2140	618,032
40	Speech Pathology & Audiology Services	2150	1,170,947
41	Other Support Services - Pupils (Describe & Itemize)	2190	10,000
42	Total Support Services - Pupils	2100	4,194,265
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	3,422,276
45	Educational Media Services	2220	1,022,262
46	Assessment & Testing	2230	889,696
47	Total Support Services - Instructional Staff	2200	5,334,234
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	1,000,438
50	Executive Administration Services	2320	383,464
51	Special Area Administration Services	2330	101,471
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	1,485,373

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	4,317,022
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	4,317,022
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	224,316
60	Fiscal Services	2520	364,563
61	Operation & Maintenance of Plant Services	2540	284,000
62	Pupil Transportation Services	2550	3,511
63	Food Services	2560	1,904,831
64	Internal Services	2570	0
65	Total Support Services - Business	2500	2,781,221
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	309,140
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	213,900
70	Staff Services	2640	673,622
71	Data Processing Services	2660	1,704,197
72	Total Support Services - Central	2600	2,900,859
73	Other Support Services (Describe & Itemize)	2900	0
74	Total Support Services	2000	21,012,974
75	COMMUNITY SERVICES (ED)	3000	176,299
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	300,000
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	Total Payments to Other Govt Units (In-State)	4100	300,000
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	2,200,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200	2,200,000
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	1,610
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	1,610
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	2,501,610
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	0

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	0
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	0
114	Total Direct Disbursements/Expenditures		77,180,201
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	37,361
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	8,871,870
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	8,909,231
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	8,909,231
130	COMMUNITY SERVICES (O&M)	3000	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
134	Payments for Special Education Programs	4120	0
135	Payments for CTE Programs	4140	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	0
139	Total Payments to Other Govt Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	0
143	Tax Anticipation Notes	5120	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
145	State Aid Anticipation Certificates	5140	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
147	Total Debt Service - Interest on Short-Term Debt	5100	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
151	Total Direct Disbursements/Expenditures		8,909,231
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	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
158	Payments for Special Education Programs	4120	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0
161	DEBT SERVICES (DS)	5000	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
163	Tax Anticipation Warrants	5110	0
164	Tax Anticipation Notes	5120	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
166	State Aid Anticipation Certificates	5140	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
168	Total Debt Services - Interest On Short-Term Debt	5100	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	1,000,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
170	(Lease/Purchase Principal Retired) ¹¹		4,745,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	1,025,835
172	Total Debt Services	5000	6,770,835
173	PROVISION FOR CONTINGENCIES (DS)	6000	0
174	Total Disbursements/ Expenditures		6,770,835
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
176			
177	40 - TRANSPORTATION FUND (TR)		
178	SUPPORT SERVICES (TR)		
179	SUPPORT SERVICES - PUPILS		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	3,843,348
183	Other Support Services (Describe & Itemize)	2900	0
184	Total Support Services	2000	3,843,348
185	COMMUNITY SERVICES (TR)	3000	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
188	Payments for Regular Programs	4110	0
189	Payments for Special Education Programs	4120	0
190	Payments for Adult/Continuing Education Programs	4130	0
191	Payments for CTE Programs	4140	0
192	Payments for Community College Programs	4170	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
194	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
196	Total Payments to Other Govt Units	4000	0

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	DEBT SERVICES (TR)	5000	
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
199	Tax Anticipation Warrants	5110	0
200	Tax Anticipation Notes	5120	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
202	State Aid Anticipation Certificates	5140	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
204	Total Debt Services - Interest On Short-Term Debt	5100	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
206	(Lease/Purchase Principal Retired) ¹¹		0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	0
210	Total Disbursements/ Expenditures		3,843,348
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
212			
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
214	INSTRUCTION (MR/SS)	1000	
215	Regular Programs	1100	633,961
216	Pre-K Programs	1125	0
217	Special Education Programs (Functions 1200-1220)	1200	438,062
218	Special Education Programs - Pre-K	1225	0
219	Remedial and Supplemental Programs - K-12	1250	3,213
220	Remedial and Supplemental Programs - Pre-K	1275	0
221	Adult/Continuing Education Programs	1300	0
222	CTE Programs	1400	0
223	Interscholastic Programs	1500	33,126
224	Summer School Programs	1600	0
225	Gifted Programs	1650	12,687
226	Driver's Education Programs	1700	0
227	Bilingual Programs	1800	2,649
228	Truants' Alternative & Optional Programs	1900	0
229	Total Instruction	1000	1,123,698
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	31,242
233	Guidance Services	2120	0
234	Health Services	2130	19,656
235	Psychological Services	2140	7,635
236	Speech Pathology & Audiology Services	2150	14,347
237	Other Support Services - Pupils (Describe & Itemize)	2190	0
238	Total Support Services - Pupils	2100	72,880
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	42,841
241	Educational Media Services	2220	24,849
242	Assessment & Testing	2230	21,364
243	Total Support Services - Instructional Staff	2200	89,054
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	0
246	Executive Administration Services	2320	17,658

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
247	Service Area Administrative Services	2330	0
248	Claims Paid from Self Insurance Fund	2361	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
250	Unemployment Insurance Pymts	2363	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0
252	Risk Management and Claims Services Payments	2365	0
253	Judgment and Settlements	2366	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
255	Reciprocal Insurance Payments	2368	0
256	Legal Services	2369	0
257	Total Support Services - General Administration	2300	17,658
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	216,107
260	Other Support Services - School Administration (Describe & Itemize)	2490	0
261	Total Support Services - School Administration	2400	216,107
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	1,422
264	Fiscal Services	2520	41,000
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	625,468
267	Pupil Transportation Services	2550	355
268	Food Services	2560	56,384
269	Internal Services	2570	0
270	Total Support Services - Business	2500	724,629
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	11,053
273	Planning, Research, Development, & Evaluation Services	2620	0
274	Information Services	2630	27,199
275	Staff Services	2640	39,863
276	Data Processing Services	2660	101,703
277	Total Support Services - Central	2600	179,818
278	Other Support Services (Describe & Itemize)	2900	0
279	Total Support Services	2000	1,300,146
280	COMMUNITY SERVICES (MR/SS)	3000	0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	0
282	Payments for Regular Programs	4110	0
283	Payments for Special Education Programs	4120	0
284	Payments for CTE Programs	4140	0
285	Total Payments to Other Govt Units	4000	0
286	DEBT SERVICES (MR/SS)	5000	0
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
288	Tax Anticipation Warrants	5110	0
289	Tax Anticipation Notes	5120	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
291	State Aid Anticipation Certificates	5140	0
292	Other (Describe & Itemize)	5150	0
293	Total Debt Services - Interest	5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
295	Total Disbursements/Expenditures		2,423,844
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	31,303,909
302	Other Support Services (Describe & Itemize)	2900	0
303	Total Support Services	2000	31,303,909
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
307	Payments for Special Education Programs	4120	0
308	Payments for CTE Programs	4140	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
310	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
312	Total Disbursements/ Expenditures		31,303,909
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
314			
315	70 - WORKING CASH (WC)		
316			
317	80 - TORT FUND (TF)		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	208,000
321	Unemployment Insurance Payments	2363	6,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0
323	Risk Management and Claims Services Payments	2365	430,000
324	Judgment and Settlements	2366	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	87,166
326	Reciprocal Insurance Payments	2368	0
327	Legal Services	2369	0
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transporation)	2372	0
330	Total Support Services - General Administration	2000	731,166
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	
332	Payments for Regular Programs	4110	0
333	Payments for Special Education Programs	4120	0
334	Total Payments to Other Dist & Govt Units	4000	0
335	DEBT SERVICES (TF)	5000	
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
337	Tax Anticipation Warrants	5110	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
339	Other Interest or Short-Term Debt	5150	0
340	Total Debt Services - Interest on Short-Term Debt	5000	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	0
342	Total Disbursements/Expenditures		731,166
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
344			

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

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

	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	55,433,973	32,208,479	23,225,494	62,382,803	30,174,324
5	Operations & Maintenance	7,731,591	4,169,914	3,561,677	8,076,473	3,906,559
6	Debt Services **	4,438,409	2,241,892	2,196,517	4,342,195	2,100,303
7	Transportation	2,531,718	937,619	1,594,099	1,816,021	878,402
8	Municipal Retirement	1,448,593	416,816	1,031,777	807,308	390,492
9	Capital Improvements	0		0		0
10	Working Cash	656,214	364,387	291,827	705,760	341,373
11	Tort Immunity	1,311,542	469,246	842,296	908,857	439,611
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	5,199,249	2,605,759	2,593,490	5,046,949	2,441,190
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,448,593	416,816	1,031,777	807,308	390,492
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	80,199,882	43,830,928	36,368,954	84,893,674	41,062,746
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

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

	A	B	C	D	E	F	G	H	I	J	K	
1	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		5,038,108				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	5,038,108	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		5,038,108			0	
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	5,038,108	0	0	0	
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	

28 **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:	
Total Reserve Remaining:	

32

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 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).

47

48 ^b 55 ILCS 5/5-1006.7

	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	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	3,046,678			3,046,678						3,046,678
6	Depreciable Land	222				0	50		0		0	0
7	Buildings	230										
8	Permanent Buildings	231	107,902,186	30,876,799		138,778,985	50	38,834,065	2,775,580		41,609,645	97,169,340
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,203,904	7,700		5,211,604	20	1,899,028	260,580		2,159,608	3,051,996
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,921,435	256,105	4,254	7,173,286	10	5,626,839	717,329		6,344,168	829,118
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	0
15	Construction in Progress	260	16,888,065	21,261,473	30,602,647	7,546,891	--					7,546,891
16	Total Capital Assets	200	139,962,268	52,402,077	30,606,901	161,757,444		46,359,932	3,753,489	0	50,113,421	111,644,023
17	Non-Capitalized Equipment	700				762,996	10		76,300			
18	Allowable Depreciation								3,829,789			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	77,326,595
9	O&M	Expenditures 15-22, L151		Total Expenditures		8,768,939
10	DS	Expenditures 15-22, L174		Total Expenditures		7,468,776
11	TR	Expenditures 15-22, L210		Total Expenditures		3,162,281
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		2,577,973
13	TORT	Expenditures 15-22, L342		Total Expenditures		715,091
14				Total Expenditures	\$	100,019,655
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
16						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		230,944
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		123,545
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		2,240,993
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		43,807
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		248,291
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		960,967
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		514,705
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		5,596,048
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		55
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		0
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		220,263
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	10,179,618
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		89,840,037
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		6,160.30
80				Estimated OEPP (Line 78 divided by Line 79)	\$	14,583.71
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			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)	\$	0
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		554,311
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		86,976
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		337,194
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		73,319
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)		5,171
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		1,793,152
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		5,964
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		3,932
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		1,734,719
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		50,000
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		21,765
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		610,994
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		482,866
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		7,907
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		988,282
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
138	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
139	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
140	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
141	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
142	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
144	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		65,804
146	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
147	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
148	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
149	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		106,350
150	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		255,869
151	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
152	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,837,438
153	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		15,940
175				Total Deductions for PCTC Computation Line 85 through Line 173	\$	9,037,953
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		80,802,084
177				Total Depreciation Allowance (from page 26, Line 18, Col I)		3,829,789
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)		84,631,872
179				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		6,160.30
180				Total Estimated PCTC (Line 178 divided by Line 179) * \$		13,738.27
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					

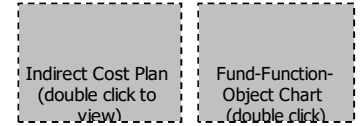
Illinois State Board of Education
School Business Services Department

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."



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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
TRANSPORTATION-SUPPORT-PURCHASED SERVICES	40-2550-300	Lakeview Bus Lanes	3,134,465	25,000	3,109,465
ED-SUPPORT-PURCHASED SERVICES	10-2560-300	OPRF HS Food Service	422,820	25,000	397,820
O&M-SUPPORT-PURCHASED SERVICES	10-2540-300	STR Partners	133,497	25,000	108,497
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Collaboration for Early Childhood	256,545	25,000	231,545
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Robbins Schwartz	283,305	25,000	258,305
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Maxim Staffing	94,112	25,000	69,112
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	Comcast	255,870	25,000	230,870
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Village of Oak Park	190,359	25,000	165,359
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Village of Oak Park	107,615	25,000	82,615
ED-SUPPORT-PURCHASED SERVICES	10-2540-300	Canon	197,554	25,000	172,554
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Powerschool Group LLC	49,225	25,000	24,225
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	FE Moran Inc	122,789	25,000	97,789
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Jacob Hefner	25,215	25,000	215
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Performance Fact Inc	77,411	25,000	52,411
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Rachel Dahl	15,000	15,000	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Donovan Scane Clare	27,750	25,000	2,750
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	National Equity Project	49,801	25,000	24,801
ED-SUPPORT-PURCHASED SERVICES	10-2520-300	Weidenhammer Inc	26,069	25,000	1,069
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Precision Control Inc	14,667	14,667	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Leap Innovations	40,000	25,000	15,000
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Hephzibah	75,000	25,000	50,000
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Lisa Westman Consulting Inc	49,900	25,000	24,900
ED-SUPPORT-PURCHASED SERVICES	10-2610-300	School Binder Inc	40,560	25,000	15,560
ED-SUPPORT-PURCHASED SERVICES	10-2640-300	Frontline Technologies	12,547	12,547	0

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-SUPPORT-PURCHASED SERVICES	20-2540-300	Affiliated Customer Service	44,274	25,000	19,274
TRANSPORTATION-SUPPORT-PURCHASED SERVICES	40-2550-300	Special Education Systems	39,773	25,000	14,773
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	Jamf Software	36,713	25,000	11,713
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	OPRF Township	23,802	23,802	0
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Alarm Detection Systems	30,009	25,000	5,009
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Research for Better Teaching	10,555	10,555	0
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Power Mechanical Services	385,186	25,000	360,186
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	CLAUSS BROTHERS, INC.	61,134	25,000	36,134
TRANSPORTATION-SUPPORT-PURCHASED SERVICES	40-2550-300	First Student	73,691	25,000	48,691
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Midway Contracting Group	58,503	25,000	33,503
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Thyssenkrupp Elevator Corp.	52,276	25,000	27,276
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Waste Management	64,703	25,000	39,703
TRANSPORTATION-SUPPORT-PURCHASED SERVICES	40-2550-300	Keystone Educational Management	27,172	25,000	2,172
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Dude Solutions	14,603	14,603	0
ED-SUPPORT-PURCHASED SERVICES	10-2540-300	AT&T	123,038	25,000	98,038
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	AH Technologies	3,268	3,268	0
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	AH Technologies	34,200	25,000	9,200
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Alma Advisory Group	28,414	25,000	3,414
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Alma Advisory Group	9,622	9,622	0
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	An Executive Decision	11,606	11,606	0
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Assured Healthcare Staffing	72,457	25,000	47,457
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Aurelio Construction Company	39,610	25,000	14,610
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Baker Tilly Virchow Krause	61,840	25,000	36,840
ED-COMMUNITY-PURCHASED SERVICES	10-3000-300	Belgrade Behavior Consulting	3,200	3,200	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Branching Minds	1,200	1,200	0
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Branching Minds	29,744	25,000	4,744
ED-SUPPORT-PURCHASED SERVICES	10-2630-300	Bright Arrow Technologies	7,676	7,676	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Bright Morning Consulting, Inc.	6,864	6,864	0
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	CDW, Inc.	52,250	25,000	27,250
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Center for Teaching Quality, Inc.	19,000	19,000	0
ED-SUPPORT-PURCHASED SERVICES	10-2540-300	Cintas	31,450	25,000	6,450
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	CLIC	37,444	25,000	12,444
TORT-SUPPORT-PURCHASED SERVICES	80-2300-300	CLIC	222,041	25,000	197,041
ED-SUPPORT-PURCHASED SERVICES	10-2510-300	Crystal Financial Consultants	104,063	25,000	79,063
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	D.J. Sweeney Electrical Contractors	50,918	25,000	25,918
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Duff & Phelps	1,260	1,260	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Dulany Consulting	2,000	2,000	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Enome Consulting	7,500	7,500	0
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	Follett School Solutions	12,314	12,314	0
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Enome Consulting	14,875	14,875	0
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Foxhire, LLC	4,732	4,732	0
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Foxhire, LLC	49,647	25,000	24,647
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Franczek Radelet	309,277	25,000	284,277
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Garaventa USA	13,112	13,112	0
ED-COMMUNITY-PURCHASED SERVICES	10-3000-300	Cheryl Harding	30,033	25,000	5,033
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Harvard University	9,975	9,975	0

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)
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Healthpro Heritage	7,134	7,134	0
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Healthpro Heritage	26,711	25,000	1,711
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Heartland Business Systems, LLC	21,213	21,213	0
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Hephzibah	8,995	8,995	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Hephzibah	7,320	7,320	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Houghton Mifflin	36,396	25,000	11,396
ED-SUPPORT-PURCHASED SERVICES	10-2630-300	Innersync Studios	11,068	11,068	0
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Institute for Therapy	14,025	14,025	0
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	Instructure	16,985	16,985	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	International Baccalaureate Org.	21,170	21,170	0
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	K12 Insights, LLC	10,448	10,448	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	KQ Communications	48,060	25,000	23,060
ED-SUPPORT-PURCHASED SERVICES	10-2630-300	KQ Communications	18,977	18,977	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Leading Partnerships, LLC	8,100	8,100	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Learner Centered Initiatives	11,640	11,640	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Learning A-Z	9,149	9,149	0
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Learning Techniques, Ltd.	1,000	1,000	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Learning Techniques, Ltd.	1,900	1,900	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	M2 Communications	10,025	10,025	0
ED-COMMUNITY-PURCHASED SERVICES	10-3000-300	Melissa Mason	57,793	25,000	32,793
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	National Board Resource Center	59,910	25,000	34,910
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Noland Sales Corp.	33,458	25,000	8,458
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	North-west Drapery Service	171,060	25,000	146,060
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Northwest Evaluation Association	56,550	25,000	31,550
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Northwestern University	18,700	18,700	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Meghan Ormiston	72,600	25,000	47,600
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Misti Pepler	24,465	24,465	0
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Misti Pepler	6,239	6,239	0
ED-COMMUNITY-PURCHASED SERVICES	10-3000-300	Misti Pepler	9,925	9,925	0
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Performance Fact Inc	8,489	8,489	0
ED-SUPPORT-PURCHASED SERVICES	10-2610-300	Powerschool Group LLC	35,667	25,000	10,667
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	Powerschool Group LLC	29,475	25,000	4,475
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	R&G Consultants	19,449	19,449	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Rasheeda N. Graham Washington	12,300	12,300	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	R.E. Walsh & Associates, Inc.	29,408	25,000	4,408
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Reading Writing Project Network	23,200	23,200	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	RGW Consulting	2,600	2,600	0
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	SASED	61,100	25,000	36,100
ED-SUPPORT-PURCHASED SERVICES	10-2510-300	Sbimhoff Consulting	19,305	19,305	0
TORT-SUPPORT-PURCHASED SERVICES	80-2300-300	SELF	126,310	25,000	101,310
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Wilson Language Corporation	36,630	25,000	11,630
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Y.E.M.B.A, Inc.	35,509	25,000	10,509
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Zearn, Inc.	20,000	20,000	0
				0	0
				0	0
				0	0

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)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			9,289,558	563,199	7,126,359

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2020										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Oak Park Elementary School										
7	06-016-0970-02										
8	<input type="checkbox"/> Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning		X	X		Oak Park River Forest SD 200- 8th Gr. Transitioning					
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing		X	X		IEC - Energy Purchasing					
16	Food Services		X	X		Oak Park River Forest HS SD 200					
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X		CLIC/SELF/EBC - multiple Districts					
20	Investment Pools		X	X		Illinois School District Liquid Asset Fund - Multiple Districts					
21	Legal Services		X	X		OPRF HS 200 & River Forest SD 90 - PTAB issues					
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development		X	X		OPRF HS 200 & River Forest SD 90, Early Childhood Collaboration					
25	Shared Personnel										
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

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

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

School District Name: **Oak Park Elementary School District 97**
 RCDT Number: **06-016-0970-02**

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	383,701		0	383,701	408,648			408,648
2. Special Area Administration Services	2330	107,224		0	107,224	4,886			4,886
3. Other Support Services - School Administration	2490	0		0	0	0			0
4. Direction of Business Support Services	2510	292,202	0	0	292,202	174,200			174,200
5. Internal Services	2570	0		0	0	0			0
6. Direction of Central Support Services	2610	352,921		0	352,921	323,704			323,704
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,136,048	0	0	1,136,048	911,438	0	0	911,438
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									-20%

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

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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

School District Name: Oak Park Elementary School District 97
 RCDT Number: 06-016-0970-02

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020						Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610		
Claims Paid from Self Insurance Fund Workers' Compensation or Worker's Occupation Disease Acts Pymts	2361	0								0
Unemployment Insurance Payments	2362	0								0
Insurance Payments (Regular or Self-Insurance)	2363	0								0
Risk Management and Claims Services Payments	2364	612,591						612,591		612,591
Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2365	0								0
Reciprocal Insurance Payments	2366	0								0
Legal Services	2367	102,500						102,500		102,500
Property Insurance (Buildings & Grounds)	2368	0								0
Vehicle Insurance (Transportation)	2369	0								0
Vehicle Insurance (Transportation)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
Totals		715,091	0	0	0	0	0	0	715,091	715,091

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

Inserting Tab into Existing AFR

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

Linking Example

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

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

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

Type Below.

<u>Itemization</u>	<u>Description</u>
1. Page 10, Row 81 Other District/School Activity Revenue	Student Activity fees, gym locker
2. Page 11, Row 106 Other Local Fees	Printing services, employee/retiree insurance contribution: PTO contributions, E-rate reimbursement, Summer Music Camp, Summer Math Enrichment, P-Card rebate, supervision of student teachers
3. Page 11, Row 107 Other Local Revenues	
4. Page 11, Row 140 CTE - Other	Career Education, Staff Development
5. Page 12, Row 168 Other Restricted Revenue from State Sources	Safe Route to Schools Grant
6. Page 13, Row 203 Title I - Other	School Improvement Grant
7. Ed Fund - Page 15, Row 41 Other Support Services - Pupils	graduation live-stream services
8. Ed Fund - Page 16, Row 73 Other Support Services	Homeless supplies
9. DS Fund - Page 18, Row 171 Debt Services - Other	Lease payments

Oak Park Elementary School District 97
06-016-0970-02

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	80,841,612	7,925,811	4,265,445	752,448	93,785,316
9	Direct Expenditures	77,326,595	8,768,939	3,162,281		89,257,815
10	Difference	3,515,017	(843,128)	1,103,164	752,448	4,527,501
11	Fund Balance - June 30, 2019	8,371,695	3,010,591	2,587,235	4,707,083	18,676,604
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

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