

Due to ROE on Thursday, October 15, 2020
 Due to ISBE on Monday, November 16, 2020
 SDJA20
 217/785-8779

School District
 Joint Agreement

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

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

School District/Joint Agreement Information <small>(See instructions on inside of this page.)</small>		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 05-016-0735-02		Filing Status: Submit electronic AFR directly to ISBE		Name of Auditing Firm: EDER, CASELLA & CO.	
County Name: COOK		Click on the Link to Submit: Send ISBE a File		Name of Audit Manager: CHERYDEN JUERGENSEN	
Name of School District/Joint Agreement: SKOKIE SCHOOL DISTRICT 73 1/2		Address: 800 EAST PRAIRIE ROAD		Address: 5400 WEST ELM STREET, SUITE 203	
City: SKOKIE		City: MCHENRY		City: 5400 WEST ELM STREET, SUITE 203	
Email Address: ARUELLI@SD735.ORG		Phone Number: 815-344-1300		State: IL	
Zip Code: 60076		IL license Number (9 digit): 066-005142		Zip Code: 60050	
Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Are Federal expenditures greater than \$750,000? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> Is all Single Audit Information completed and attached? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> Were any financial statement or federal award findings issued?		Fax Number: 815-344-1320	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)		Expiration Date: 11/30/2021	
District Superintendent/Administrator Name (Type or Print): ELLEN CORRELL & JOHN CORRELL		Name of Township: MARTY PALTZER		ISBE Use Only	
Email Address: EDCORRELL@SD735.ORG		Email Address: MARTY@NTST.ORG		Regional Superintendent/Cook ISC Name (Type or Print):	
Telephone: (847)324-0509		Telephone: (847)965-0034		Email Address: CPAS@EDERCASELLA.COM	
Fax Number: 		Fax Number: 		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	<u>2</u>
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	<u>2</u>
Financial Profile Information	FP Info	<u>3</u>
Estimated Financial Profile Summary.....	Financial Profile	<u>4</u>
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	<u>5 - 6</u>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other	Acct Summary	<u>7 - 8</u>
Sources (Uses) and Changes in Fund Balances (All Funds).....	Revenues	<u>9 - 14</u>
Statements of Revenues Received/Revenues (All Funds).....	Expenditures	<u>15 - 22</u>
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<u>23</u>
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	<u>24</u>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/.....	Rest Tax Levies-Tort Im	<u>25</u>
Schedule of Tort Immunity Expenditures		
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<u>26</u>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<u>27 - 28</u>
Indirect Cost Rate - Contracts paid in Current Year.....	Contractcs Paid in CY	<u>29</u>
Indirect Cost Rate - Computation.....	ICR Computation	<u>30</u>
Report on Shared Services or Outsourcing		
Administrative Cost Worksheet.....	Shared Outsourced Serv.	<u>31</u>
Itemization Schedule.....	AC	<u>32-33</u>
Reference Page.....	ITEMIZATION	<u>34</u>
Notes, Opinion Letters, etc.....	REF	<u>35</u>
Deficit Reduction Calculation.....	Opinion-Notes	<u>36</u>
Audit Checklist/Balancing Schedule.....	Deficit AFR Sum Calc	<u>37</u>
Single Audit Section		
Annual Federal Compliance Report.....	AUDITCHECK	<u>-</u>
Annual Federal Compliance Report.....	Single Audit Cover - CAP	<u>38 - 46</u>

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

[Federal Single Audit 2 CFR 200.500](#)
6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/1995 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

In FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date 8/8/2020

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	8,759	-	-	80,547	-	\$89,306
Total						\$89,306

- 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:

EDER, CASELLA & CO.

Name of Audit Firm (print)

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

PDF in Opinion Page with signature

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	<u>FINANCIAL PROFILE INFORMATION</u>													
2	<i>Required to be completed for School Districts only.</i>													
3														
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2019				Equalized Assessed Valuation (EAV):									
8					355,243,531									
9	Educational				Operations & Maintenance				Transportation			Combined Total		Working Cash
10	Rate(s):				0.029987	+	0.004646	+	0.004697	=	0.039330			0.004220
11														
12	B. Results of Operations *													
13	Receipts/Revenues				Disbursements/ Expenditures				Excess/ (Deficiency)			Fund Balance		
14	20,336,552				18,489,560				1,846,992			27,900,821		
15														
16	* 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.													
17														
18														
19														
20	C. Short-Term Debt **													
21	CPPRT Notes				TAWs				TANs			TO/EMP. Orders		EBF/GSA Certificates
22	0				0				0			0		0
23	Other				Total									
24	0				0									
25	** The numbers shown are the sum of entries on page 24.													
26														
27														
28	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, 24,511,804												
32														
33														
34	b. 13.8% for unit districts.													
35														
36	Long-Term Debt Outstanding:													
37														
38														
39														
40	c. Long-Term Debt (Principal only) Acct 511 9,115,000													
41														
42	Outstanding:.....													
43														
44	E. Material Impact on Financial Position													
45	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
46	Attach sheets as needed explaining each item checked.													
47	<input type="checkbox"/> Pending Litigation													
48	<input type="checkbox"/> Material Decrease in EAV													
49	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
50	<input type="checkbox"/> Adverse Arbitration Ruling													
51	<input type="checkbox"/> Passage of Referendum													
52	<input type="checkbox"/> Taxes Filed Under Protest													
53	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
54	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
55														
56														
57														
58														
59														
60														
61														

1	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

Estimated 2021 Financial Profile Designation:

RECOGNITION

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
														Account Groups
														General Fund Assets
1	ASSETS (Enter Whole Dollars)	Amt. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Long-Term Debt	
2														
3	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) ¹	120		13,863,043	5,193,847	1,945,923	2,572,563	2,010,580	119,359	6,407,459	1,540,458	1,096,583	124,177	
5	Investments													
6	Taxes Receivable	130		5,749,355	815,227	272,770	799,252	271,409	0	71,088	101,587	143,787	0	
7	Interfund Receivables	140		0	0	0	0	0	0	0	0	0	0	
8	Intergovernmental Accounts Receivable	150		193,722	0	0	0	80,547	0	0	0	0	0	
9	Other Receivable	160		0	0	0	0	313	0	0	0	0	0	
10	Inventory	170		0	0	0	0	0	0	0	0	0	0	
11	Prepaid Items	180		0	0	0	0	0	0	0	0	0	0	
12	Other Current Assets (Describe & Itemize)	190		0	0	0	0	0	0	0	0	0	0	
13	Total Current Assets			19,805,750	6,009,774	2,218,693	3,552,675	2,281,989	119,359	6,479,267	1,642,045	1,240,370	124,177	
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Resources	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	260												
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	0	0	
26	Intergovernmental Accounts Payable	420		0	0	0	0	0	0	0	0	0	0	
27	Other Payables	430		54,935	41,915	1,750	234	0	4,734	0	0	0	0	
28	Contract Payable	440		0	0	0	0	0	0	0	0	0	0	
29	Comp. Payable	450		0	0	0	0	0	0	0	0	0	0	
30	Salaries & Benefits Payable	460		0	0	0	0	0	0	0	0	0	0	
31	Payroll Reductions & Withholdings	470		0	0	0	0	8,833	0	0	0	0	0	
32	Deferred Revenues & Other Current Liabilities	480		442,719	23,802	0	799,252	272,770	799,252	271,409	0	71,808	101,587	143,787
33	Due to Activity Fund Organizations	490		5,687,730	815,527	0	272,770	0	0	0	0	0	0	124,177
34	Total Current Liabilities			493	0	0	0	0	0	0	0	0	0	124,177
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												
37	Total Long-Term Liabilities													
38	Rescued/Fund Balance	714		0				801,481						
39	Unreserved Fund Balance	730		13,620,865	5,128,130	1,944,173	2,744,366	1,209,099	114,625	6,407,459	1,540,458	1,096,583	0	9,115,000
40	Investment in General Fund Assets													
41	Total Liabilities and Fund Balance			19,805,750	6,009,774	2,218,693	3,552,675	2,281,989	119,359	6,479,267	1,642,045	1,240,370	124,177	35,428,183
														9,115,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES EXPENDED/EXPENSES DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Whole Dollars	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2			Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Capital Projects	Retirement/Social Security	Working Cash	Tort
RECEIPTS/REVENUES											
3	LOCAL SOURCES			1000	13,326,363	1,984,196	1,022,267	1,719,087	633,318	6,401	380,873
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT			2000	0	0	0	0	0	0	238,974
5	STATE SOURCES			3000	1,853,006	0	0	32,563	0	0	0
6	FEDERAL SOURCES			4000	747,164	0	0	0	0	0	0
7	Total Direct Receipts/Revenues			15,956,533	1,984,196	1,022,267	2,044,950	633,318	6,401	380,873	238,974
8	Receipts/Revenues for "On Behalf" Payments ²			3938	8,108,249	1,984,196	1,022,267	2,044,950	633,318	6,401	380,873
9	Total Receipts/Revenues				24,054,782						238,974
10											328,689
DISBURSEMENTS/EXPENDITURES											
11	Instruction			1000	8,718,858				152,423		
12	Support Services			2000	6,017,804	1,226,650		728,716	277,352	80,689	21,973
13	Community Services			3000	29,220	0	0	0	79	0	0
14	Payments to Other Districts & Governmental Units			4000	1,740,310	28,502	0	0	0	0	0
15	Debt Service			5000	0	0	1,346,875	0	0	0	0
16	Total Direct Disbursements/Expenditures			17	16,596,192	1,255,152	1,346,875	728,716	424,854	80,689	21,973
17	Disbursements/Expenditures for "On Behalf" Payments ²			4130	8,108,249	0	0	0	0	0	0
18	Total Disbursements/Expenditures			24,654,441	1,255,152	1,346,875	728,716	424,854	80,689	21,973	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³				(579,659)	729,044	(324,508)	1,316,734	208,464	(74,288)	380,873
20											237,001
21	OTHER SOURCES/USES OF FUNDS										328,689
22	OTHER SOURCES OF FUNDS (7,000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²			7110	0	0	0	0	0	0	0
25	Abatement of the Working Cash Fund ¹²			7110	0	0	0	0	0	0	0
26	Transfer of Working Cash Fund Interest			7120	0	0	0	0	0	0	0
27	Transfer Among Funds			7130	0	0	0	0	0	0	0
28	Transfer of Interest			7140	0	0	807,350	0	0	0	0
29	Transfer of Con Capital Project Fund to O&M Fund			7150	0						
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴			7160	0						
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵			7170	0						
32	SALE OF BONDS (7,200)										
33	Principal on Bonds Sold			7220	0	0	0	0	0	0	0
34	Premium on Bonds Sold			7220	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold			7230	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶			7300	0	22,000	0	0	0	0	0
37	Transfer of Debt Service to Pay Principal on Capital Leases			7400							
38	Transfer of Debt Service to Pay Interest on Capital Leases			7500							
39	Transfer of Debt Service to Pay Principal on Revenue Bonds			7600							
40	Transfer of Debt Service Fund to Pay Interest on Revenue Bonds			7700							
41	Transfer to Capital Projects Fund			7800	0	0	0	0	0	0	0
42	ISBL Loan Proceeds			7900	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere			7930	0	22,000	807,350	0	0	0	0
44	Total Other Sources of Funds										
45	OTHER USES OF FUNDS (8,000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8,000)										
47	Abolition or Abatement of the Working Cash Fund ¹²			8110							
48	Transfer of Working Cash Fund Interest ¹²			8120	0	0	0	0	0	0	0
49	Transfer Among Funds			8130	0	0	0	0	0	0	0
50	Transfer of Interest			8140	807,350	0	0	0	0	0	0
51	Transfer from Capital Project Fund to O&M Fund			8150							
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴			8160							
53	Transfer of Working Cash Fund Interest ¹²			8170							
54	Taxes Hedged to Pay Principal on Capital Leases			8410	0	0	0	0	0	0	0
55	Grants/Rambursements Pledged to Pay Principal on Capital Leases			8420	0	0	0	0	0	0	0
56	Other Revenues Pledged to Pay Principal on Capital Leases			8430	0	0	0	0	0	0	0
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases			8440	0	0	0	0	0	0	0
58	Taxes Hedged to Pay Interest on Capital Leases			8510	0	0	0	0	0	0	0
59	Grants/Rambursements Pledged to Pay Interest on Capital Leases			8520	0	0	0	0	0	0	0
60	Other Revenues Pledged to Pay Interest on Capital Leases			8530	0	0	0	0	0	0	0
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases			8540	0	0	0	0	0	0	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES EXPENDED/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

1 Description	2 Whole Dollars	A		B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(100)	(110)	(120)
		(Enter Acct #)	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Capital Projects	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
62 Taxes Pledged to Pay Principal on Revenue Bonds	8610 0		0										
63 Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620 0		0										
64 Other Revenues Pledged to Pay Principal on Revenue Bonds	8630 0		0										
65 Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640 0		0										
66 Taxes Pledged to Pay Interest on Revenue Bonds	8710 0		0										
67 Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720 0		0										
68 Other Revenues Pledged to Pay Interest on Revenue Bonds	8730 0		0										
69 Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740 0		0										
70 Taxes Transferred to Pay for Capital Projects	8810 0		0										
71 Grants/Reimbursements Pledged to Pay for Capital Projects	8820 0		0										
72 Other Revenues Pledged to Pay for Capital Projects	8830 0		0										
73 Fund Balance Transfers Pledged to Pay for Capital Projects	8840 0		0										
74 Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910 0		0										0
75 Other Use Not Classified Elsewhere	8920 0		0		0	0	0	0	0	0	0	0	0
Total Other Uses of Funds	(807,350)				22,000	807,350							
Total Other Sources/Uses of Funds	(807,350)												
76 Excess of Revenues/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements	(1,337,009)		751,044	482,742	1,316,734	208,464	(74,288)	380,873	237,001	328,689			
77 and Other Use of Funds													
78 Fund Balances - July 1, 2019			15,007,875	4,377,186	1,461,131	1,427,532	1,802,116	188,913	6,026,586	1,303,457	767,894		
79 Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)													
80 Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)													
Fund Balances - June 30, 2020	13,620,866		5,128,130	1,944,173	2,744,356	2,010,580	114,625	6,007,459	1,540,458	1,095,583			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷										
6	Leasing Purpose Levy ⁸	1130	10,508,764	1,612,525	953,409	1,390,013	227,726	0	146,529	205,102	293,242
7	Special Education Purposes Levy	1140	1,023,515	51,264	0	0	0	0	0	0	0
8	FICA/Medicare & Other Purposes Levies	1150		0	0		290,734				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170	0	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	1200	11,532,279	1,563,819	953,409	1,590,013	518,460	0	146,529	205,102	293,242
13	PAYMENTS IN LIEU OF TAXES										
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	458,371	0	0	0	43,114	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	43,114	0	0	0	0
18	Total Payments in Lieu of Taxes	1300	458,371	0	0	0	43,114	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	35,367								
21	Regular - Tuition from Other Sources (In State)	1312	243,733								
22	Regular - Tuition from Other Districts (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	9,634								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTF - Tuition from Pupils or Parents (In State)	1331	0								
29	CTF - Tuition from Other Districts (In State)	1332	0								
30	CTF - Tuition from Other Sources (In State)	1333	0								
31	CTF - 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		288,734								
41	TRANSPORTATION FEES		1400								
42	Regular - Transp Fees from Pupils or Parents (In State)	1411					51,589				
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)	1414					0				
46	Regular Transp Fees from Other Sources (Out of State)	1415					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	CTF - Transp Fees from Pupils or Parents (In State)	1431					0				
52	CTF - Transp Fees from Other Districts (In State)	1432					0				
53	CTF - Transp Fees from Other Sources (In State)	1433					0				
54	CTF - Transp Fees from Other Sources (Out of State)	1434					0				
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441					0				
56	Special Ed - Transp Fees from Other Districts (In State)	1442					0				
57	Special Ed - Transp Fees from Other Sources (In State)	1443					0				
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444					0				
59	Adult - Transp Fees from Pupils or Parents (In State)	1451					0				
60	Adult - Transp Fees from Other Districts (In State)	1452					0				
61	Adult - Transp Fees from Other Sources (In State)	1453					0				
62	Adult - Transp Fees from Other Sources (Out of State)	1454					0				
63	Total Transportation Fees		51,589								
64	EARNINGS ON INVESTMENTS		1500								
65	Interest on Investments	1510	388,002	115,811	45,156	51,392	45,113	4,042	146,144	34,025	22,813
66	Gain or Loss on Sale of Investments	1520	212,796	67,162	23,342	26,093	26,631	2,359	88,200	19,847	12,634
67	Total Earnings on Investments		600,798	182,973	68,858	77,485	71,744	6,401	234,344	53,872	35,447
68	FOOD SERVICE		1600								
69	Sales to Pupils - Lunch	1611	140,586								
70	Sales to Pupils - Breakfast	1612	0								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	CTE - Instructor Practicum	3240	0	0	0						
138	CTE - Student Organizations	3270	0	0	0						
139	CTE - Other (Describe & Itemize)	3229	0	0	0						
140	Total CTE										
141	TOTAL CAREER AND TECHNICAL EDUCATION										
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0								
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
145	Total Bilingual Ed										
146	State Free Lunch & Breakfast	3360	1,167								
147	School Breakfast Initiative	3365	0	0	0						
148	Drive Education	3370	0	0	0						
149	Adult Ed (from ICB)	3410	0	0	0						
150	Adult Ed - Other (Describe & Itemize)	3409	0	0	0						
151	TRANSPORTATION										
152	Transportation- Regular and Vocational	3500	0	0	0						
153	Transportation- Special Education	3510	0	0	0						
154	Transportation - Other (Describe & Itemize)	3599	0	0	0						
155	Total Transportation										
156	Learning Improvement - Change Grants	3610	0	0	0						
157	Scientific Literacy	3660	0	0	0						
158	Train Alternative/Optional Education	3695	0	0	0						
159	Early Childhood - Block Grant	3705	0	0	0						
160	Chicago General Education Block Grant	3766	0	0	0						
161	Chicago Educational Services Block Grant	3767	0	0	0						
162	School Safety & Educational Improvement Block Grant	3775	0	0	0						
163	Technology - Technology for Success	3780	0	0	0						
164	State Charter Schools	3815	0	0	0						
165	Extended Learning Opportunities - Summer Bridges	3825	0	0	0						
166	Infrastructure Improvements - Planning/Construction	3920	0	0	0						
167	School Infrastructure - Maintenance Projects	3925	0	0	0						
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750	0	0						
169	Total Restricted Grants-in-Aid										
170	Total Receipts from State Sources	3000	1,853,006	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						
174	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0						
175	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt		0	0	0						
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)										
177	Head Start	4025	0	0	0						
178	Construction (Impact Aid)	4030	0	0	0						
179	MAGNET	4060	0	0	0						
180	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)	4099	0	0	0						
181	Total Restricted Grants-in-Aid Received Directly from Federal Govt		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						
185	Title V - District Projects	4105	0	0	0						
186	Title V - Rural Education Initiative (REI)	4107	0	0	0						
187	Title V - Other (Describe & Itemize)	4109	0	0	0						
188	Total Title V		0	0	0						
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0	0	0						
191	National School Lunch Program	4210	104,946								
192	Special Milk Program	4215	0								
193	School Breakfast Program	4220	0								
194	Summer Food Service Program	4225	18,906								
195	Child Adult Care Food Program	4226	0								
196	Fresh Fruits & Vegetables	4240	0								
197	Food Service - Other (Describe & Itemize)	4259	0								
198	Total Food Service		123,852								
199	TITLE I										
200	Title I - Low Income	4300	308,592	0	0						
201	Title I - Low Income - Neglected, Private	4305	0	0	0						
202	Title I - Migrant Education	4340	0	0	0						
203	Title I - Other (Describe & Itemize)	4359	0	0	0						

1	A	B	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
204	Total Title I		308,592	0			0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	22,478	0			0	0	0	0	0
207	Title IV - 21st Century Comm. Learning Centers	4421	0				0	0	0	0	0
208	Title IV - Other (Describe & Itemize)	4459	22,478	0			0	0	0	0	0
209	Total Title IV		22,478	0			0	0	0	0	0
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	0	0			0	0	0	0	0
212	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0	0	0	0
213	Fed - Spec Education - IDEA Flow-Through	4620	6,445	0			0	0	0	0	0
214	Fed - Spec Education - IDEA Room & Board	4625	225,959	0			0	0	0	0	0
215	Fed - Spec Education - IDEA Discretionary	4630	0	0			0	0	0	0	0
216	Fed - Spec Education - IDEA Other (Describe & Itemize)	4659	0	0			0	0	0	0	0
217	Total Federal - Special Education		232,404	0			0	0	0	0	0
218	CTE - PERKINS										
219	CTE - Perkins - Title III - Tech Prep	4770	0	0			0	0	0	0	0
220	CTE - Other (Describe & Itemize)	4799	0	0			0	0	0	0	0
221	Total CTE - Perkins		4799	0			0	0	0	0	0
222	Federal - Adult Education										
223	ARRA - General State Aid - Education Stabilization	4810	0	0			0	0	0	0	0
224	ARRA - Title I - Low Income	4850	0	0			0	0	0	0	0
225	ARRA - Title I - Neglected, Private	4851	0	0			0	0	0	0	0
226	ARRA - Title I - Delinquent, Private	4852	0	0			0	0	0	0	0
227	ARRA - Title I - School Improvement (Part A)	4853	0	0			0	0	0	0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4854	0	0			0	0	0	0	0
229	ARRA - IDEA - Preschool	4855	0	0			0	0	0	0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0			0	0	0	0	0
231	ARRA - Title II-D - Technology/Competitive	4860	0	0			0	0	0	0	0
232	ARRA - Title II-E - Technology/Competitive	4861	0	0			0	0	0	0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0			0	0	0	0	0
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0			0	0	0	0	0
235	Impact Aid Formula Grants	4864	0	0			0	0	0	0	0
236	Impact Aid Competitive Grants	4865	0	0			0	0	0	0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0			0	0	0	0	0
238	Qualified School Construction Bond Credits	4867	0	0			0	0	0	0	0
239	Build America Bond Tax Credits	4868	0	0			0	0	0	0	0
240	Build America Bond Interest Reimbursement	4869	0	0			0	0	0	0	0
241	ARRA - General State Aid - Other Grant Services Stabilization	4870	0	0			0	0	0	0	0
242	Other ARRA Funds - II	4871	0	0			0	0	0	0	0
243	Other ARRA Funds - III	4872	0	0			0	0	0	0	0
244	Other ARRA Funds - IV	4873	0	0			0	0	0	0	0
245	Other ARRA Funds - V	4874	0	0			0	0	0	0	0
246	ARRA - Early Childhood	4875	0	0			0	0	0	0	0
247	Other ARRA Funds - VI	4876	0	0			0	0	0	0	0
248	Other ARRA Funds - VII	4877	0	0			0	0	0	0	0
249	Other ARRA Funds - IX	4878	0	0			0	0	0	0	0
250	Other ARRA Funds - X	4879	0	0			0	0	0	0	0
251	Other ARRA Funds - Ed Job Fund Program	4880	0	0			0	0	0	0	0
252	Total Stimulus Programs		0	0			0	0	0	0	0
253	Race to the Top Program	4901	0	0			0	0	0	0	0
254	Race to the Top - Preschool Expansion Grant	4902	0	0			0	0	0	0	0
255	Title III - Immigrant Education Program (IEP)	4905	0	0			0	0	0	0	0
256	Title III - Language Inst Program - Limited Eng (LPIEP)	4909	7,710	0			0	0	0	0	0
257	Mckinney-Ventu for Homeless Children	4920	0	0			0	0	0	0	0
258	Title II - Early-Child Prof Dev Program	4930	23,207	0			0	0	0	0	0
259	Title I - Teacher Quality	4932	28,921	0			0	0	0	0	0
260	Federal Charter Schools	4950	0	0			0	0	0	0	0
261	State Assessment Grants	4951	0	0			0	0	0	0	0
262	Grant for State Assessments and Related Activities	4952	0	0			0	0	0	0	0
263	Medicaid Matching Funds - Administrative Outreach	4953	0	0			0	0	0	0	0
264	Medicaid Program - Fee-for-Service Program	4954	0	0			0	0	0	0	0
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4958	0	0			0	0	0	0	0
266	Total Restricted Grants & Aid Received from the Federal Govt Thru the State		747,164	0	0	0	0	0	0	0	0
267	Total Receipts/Revenues from Federal Sources	4900	747,164	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		15,926,533	1,984,196	1,022,267	2,044,950	633,318	6,401	380,873	258,974	328,689

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3 10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)		1000									
5	Regular Programs	1100	4,805,251	713,163	98,356	218,200	127,054	4,510	40,585	0	6,007,119	5,960,964
6	Tuition/Payment at Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	67,872	12,422	0	5,657	0	0	0		85,761	79,471
8	Special Education Programs (Functions 1200-1220)	1200	1,112,289	197,393	4,079	21,646	0	54,818	19,672	0	1,405,897	1,336,950
9	Special Education Programs Pre-K	1225			0	0		0	0	0	0	110,168
10	Remedial and Supplements Programs K-12	1250	195,649	49,536	0	8,026	0	0	0	0	255,211	246,048
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	36,869	483	72,097	0	66	0	0	0	108,449	65,487
15	Summer School Programs	1600	55,370	862	0	0	0	0	0	0	56,298	29,046
16	Gifted Programs	1650	138,083	13,705	0	0	131	0	0	0	151,839	146,554
17	Driver Education Programs	1700			0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	449,750	78,773	4,429	2,164	0	0	0	0	535,116	501,153
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910			0	0	0	0	0	0	0	0
21	Regular K-12 Programs - Private Tuition	1911			0	0	0	0	0	0	0	0
22	Special Education Programs K-12 - Private Tuition	1912			0	0	0	0	0	0	0	0
23	Special Education Programs Pre-K - Tuition	1913			0	0	0	0	0	0	0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914			0	0	0	0	0	0	0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915			0	0	0	0	0	0	0	0
26	Adult/Continuing Education Programs - Private Tuition	1916			0	0	0	0	0	0	0	0
27	CTE Programs - Private Tuition	1917			0	0	0	0	0	0	0	0
28	Interscholastic Programs - Private Tuition	1918			0	0	0	0	0	0	0	0
29	Summer School Programs - Private Tuition	1919			0	0	0	0	0	0	0	0
30	Gifted Programs - Private Tuition	1920			0	0	0	0	0	0	0	0
31	Bilingual Programs - Private Tuition	1921			0	0	0	0	0	0	0	0
32	Truant Alternative/Optional Ed Progms - Private Tuition	1922			0	0	0	0	0	0	0	0
33	Total Instruction ¹⁰	1000	6,942,017	1,095,541	178,961	25,700	122,054	59,328	60,257	0	8,718,858	8,468,691
34	SUPPORT SERVICES (ED)		2000									
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	248,743	35,455	0	3,038	0	0	0		287,236	286,434
37	Guidance Services	2120	212,742	63,964	0	0	0	0	0		276,706	274,124
38	Health Services	2130	141,889	26,409	1,283	3,487	0	0	0		173,068	151,78
39	Psychological Services	2140	165,525	23,102	2,500	2,212	0	670	0		194,009	198,034
40	Speech Pathology & Audiology Services	2150	176,054	21,577	2,092	675	0	0	0		203,938	200,171
41	Other Support Services - Pupils (Describe & Itemize)	2190	49,248	22,960	2,575	0	0	0	0		74,788	50,051
42	Total Support Services - Pupils	2100	994,201	170,512	28,833	11,987	0	670	0		1,066,205	1,060,392
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	159,508	48,747	29,601	1,451	0	398	0		239,705	293,356
45	Educational Media Services	2220	593,501	98,012	0	11,475	17,545	0	184,557	0	905,090	1,250,02
46	Assessment & Testing	2230	37,839	566	0	17,210	0	0	0		55,635	60,407
47	Total Support Services - Instructional Staff	2200	790,848	147,345	29,601	30,136	17,545	398	184,557	0	1,206,430	1,609,565
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	0	8,050	235,137	9,545	0	15,660	0	0	268,392	214,125
50	Executive Administration Services	2320	392,032	103,358	11,385	4,634	0	4,254	0	0	515,663	483,072
51	Special Areas Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360	0	0	0	0	0	0	0			
53	Total Support Services - School Administration	2300	392,032	111,408	246,522	14,179	0	0	19,914	0	784,055	695,97
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	848,328	285,317	12,648	1,752	0	2,851	0	0	1,151,896	1,170,056
56	Other Support Services - School Of Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0		1,151,896	1,170,056
57	Total Support Services - School Administration	2400	848,328	285,317	12,648	1,752	0	2,851	0	0	848,328	848,328
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	139,357	30,500	0	0	0	0	0		165,857	159,700
60	Fiscal Services	2520	178,962	21,458	89,843	5,630	0	1,240	0	0	297,133	393,345
61	Operation & Maintenance of Plant Services	2540	0	0	29,390	0	0	0	0		29,390	53,000
62	Print/Transportation Services	2550	0	0	0	0	0	0	0		0	0
63	Food Services	2560	0	0	235,824	0	0	0	0		235,824	270,639
64	Internal Services	2570	0	0	68,934	18,326	0	0	0		87,260	107,800
65	Total Support Services - Business	2500	314,319	51,958	423,991	23,556	0	1240	0	0	815,464	984,484
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0		0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0		0	0
69	Information Services	2630	0	0	19,293	94,759	0	0	0		114,052	91,681
70	Staff Services	2640	36	1	3,660	1,601	0	0	0		5,298	16,238
71	Data Processing Services	2650	408,149	70,235	28,531	11,075	151,005	0	70,809	0	749,404	933,245
72	Total Support Services - Central	2600	408,185	70,236	51,484	108,035	151,005	0	70,809	0	859,754	1,040,164

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73												
74	Total Support Services	2000	3,747,913	837,776	793,081	190,045	168,550	25,073	255,366	0	6,013,804	6,660,338
75	COMMUNITY SERVICES (ED)	3000	5,000	633	13,511	2,440	0	0	7,636	0	29,220	61,69
76	PAYMENTS TO OTHER INSTITUTIONS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									5,000	0
79	Payments for Special Education Programs	4120									469,359	587,053
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140									0	0
82	Payments for Community College Programs	4150									0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4160									0	0
84	Total Payments to Other Govt Units (In-State)	4100									270,035	
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									1,270,951	
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									1,270,951	
93	PAYMENTS FOR REGULAR PROGRAMS - TRANSFERS	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units - Transfer (In-State)	4300									0	
101	Payments to Other Govt Units (Out-of-State)	4400									1,540,986	
102	Total Payments to Other Govt Units	4000									1,740,310	1,483,233
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110										
106	Tax Anticipation Notes	5120										
107	Corporate Personal Prop. Rel. Tax Anticipation Notes	5130										
108	State Aid Anticipation Certificates	5140										
109	Other Interest on Short-Term Debt	5150										
110	Total Interest on Short-Term Debt	5100										
111	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
112	Total Debt Services - Interest on Long-Term Debt	5000										
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total (Direct) Disbursements/Expenditures											
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(579,659)	
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)	2000										
118	SUPPORT SERVICES (O&M)											
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services											
123	Facilities Acquisition & Construction Services	2510	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2520	0	0	0	0	0	0	0	0	0	0
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560										
127	Total Support Services - Business	2500	253,285	48,956	526,125	339,823	58,358	103	0	0	1,226,650	2,176,281
128	Other Support Services (Describe & Itemize)	2500	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	3000	253,285	48,956	526,125	339,823	58,358	103	0	0	1,226,650	2,176,281
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110										
133	Payments for Regular Programs	4120										
134	Payments for Special Education Programs	4130									28,502	28,502
135	Payments for CTE Programs	4140									0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4150	0	0	0	0	0	0	0	0	0	0
137	Total Payments to Other Govt. Units (In-State)	4100									28,502	28,502
138	Payments to Other Govt. Units (Out of State)	4400									0	0
139	Total Payments to Other Govt Units	4000									28,502	28,502
140	DEBT SERVICES (O&M)	5000										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

A		B		C		D		E		F		G		H		I		J		K		L	
1	2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget										
141.1	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									0													
142	Tax Anticipation Warrants			5110						0													
143	Corporate Personal Prop. Rep. Tax Anticipation Notes			5120						0													
144	Corporate Personal Prop. Rep. 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 - INTEREST 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			252,285						103		0					1,755,152		2,204,783				
152	Excess (Deficiency) of Receipts/Revenue/Over Disbursements/ Expenditures																729,044						
154	30 - DEBT SERVICES (DS)																						
155	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			4000																			
156	Payments for Regular Programs																						
157	Payments for Special Education Programs			4110																			
158	Other Payments to In-State Govt Units (Describe & Itemize)			4120																			
159	Total Payments to Other Districts & Govt Units (In-State)			4000																			
161	DEBT SERVICES (DS)			5000																			
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT																						
163	Tax Anticipation Warrants			5110																			
164	Corporate Personal Prop. Rep. Tax Anticipation Notes			5120																			
165	Corporate Personal Prop. Rep. Tax Anticipation Notes			5130																			
166	State Aid Anticipation Certificates			5140																			
167	Other Interest on Short-Term Debt (Describe & Itemize)			5150																			
168	Total Debt Services - Interest On Short-Term Debt			5100																			
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT			5200																			
170	Total Disbursements - Payments of Principal (Revised) ¹¹			5300																			
171	DEBT SERVICES - OTHER (Describe & Itemize)			5400																			
172	Total Debt Services			5000																			
173	PROVISION FOR CONTINGENCIES (DS)			6000																			
174	Total Disbursements/Expenditures																						
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures																(324,609)						
177	40 - TRANSPORTATION FUND (TR)																						
178	SUPPORT SERVICES (TR)																						
179	SUPPORT SERVICES - PUPILS																						
180	Other Support Services - Pupils (Func. 2110) Describe & Itemize			2100				0		0		0		0		0		0					
181	SUPPORT SERVICES - BUSINESSES																						
182	TOTAL TRANSPORTATION SERVICES																						
183	Other Support Services (Describe & Itemize)			2250				134,912		24,524		509,063		4,684		55,033		0		728,216			
184	Total Support Services			2000															885,179				
185	COMMUNITY SERVICES (TR)			3000																			
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)			4000																			
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)																						
188	Payments for Regular Programs			4110																			
189	Payments for Special Education Programs			4120																			
190	Payments for Adult/Continuing Education Programs			4130																			
191	Payments for CTE Programs			4140																			
192	Payments for Community College Programs			4170																			
193	Other Payments to In-State Govt. Units (Describe & Itemize)			4190																			
194	Total Payments to Other Govt. Units (In-State)			4100																			
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)			4000																			
196	Total Payments to Other Govt Units			4000				0		0		0		0		0		0					
197	DEBT SERVICES (TR)			5000																			
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT																						
199	Tax Anticipation Warrants			5110																			
200	Tax Anticipation Notes			5120																			
201	Corporate Personal Prop. Rep. Tax Anticipation Notes			5130																			
202	State Aid Anticipation Certificates			5140																			
203	Other Interest on Short-Term Debt (Describe & Itemize)			5150																			
204	Total Debt Services - Interest On Short-Term Debt			5100																			
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT			5200																			

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11		5300						0	0	0	0
206									0	0	0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)		5400								0	0
208	Total Debt Services		5000								0	0
209	PROVISION FOR CONTINGENCIES (R)		6000								729,216	885,179
210	Total Disbursements/Expenditures										1,316,734	
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (M/R/S)		1000									
214	INSTRUCTION (M/R/S)											
215	Regular Programs		1100								88,807	85,903
216	Pre-K Programs		1225								3,161	2,755
217	Special Education Programs (Functions 1200-1220)		1200								40,544	37,573
218	Special Education Programs - Pre-K		1225								3,875	3,853
219	Remedial and Supplements Programs - K-12		1250								2,801	4,800
220	Remedial and Supplements Programs - PreK		1275								0	0
221	Adult/Continuing Education Programs		1300								0	0
222	CTE Programs		1400								0	0
223	Interscholastic Programs		1500								894	886
224	Summer School Programs		1600								1,647	547
225	Gifted Programs		1650								1,885	1,798
226	Driver Education Programs		1700								0	0
227	Bilingual Programs		1800								8,809	8,438
228	Truants Alternative & Optional Programs		1900								0	0
229	Total Instruction		2000								152,423	146,512
230	SUPPORT SERVICES (M/R/S)											
231												
232	SUPPORT SERVICES - PUPILS											
233	Attendance & Social Work Services		2110								4,299	3,486
234	Guidance Services		2120								3,420	3,404
235	Health Services		2130								21,192	17,033
236	Psychological Services		2140								2,315	2,330
237	Speech Pathology & Audiology Services		2150								2,514	2,514
238	Other Support Services - Pupils (Describe & Itemize)		2190								3,753	3,546
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		2100								37,493	32,313
240	Improvement of Instruction Services		2210								2,531	2,519
241	Educational Media Services		2220								17,280	16,964
242	Assessment & Testing		2230								549	549
243	Total Support Services - Instructional Staff		2200								20,360	20,032
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services		2310								0	10
246	Executive Administration Services		2320								19,188	18,400
247	Service Area Administrative Services		2330								0	0
248	Claims Paid (or Self-Insurance Fund		2351								0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments		2362								0	0
250	Unemployment Insurance Payments		2363								0	0
251	Insurance Payments (Regular or Self-Insurance)		2364								0	0
252	Risk Management and Claims Services Payments		2365								0	0
253	Judgment and Settlements		2366								0	0
254	Educational, Instructional, Supervisory Services Related to Loss Prevention or Reduction		2367								0	0
255	Reciprocal Insurance Payments		2368								0	0
256	Legal Services		2369								0	0
257	Total Support Services - General Administration		2300								19,188	18,410
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services		2410								56,469	57,518
260	Other Support Services - School Administration (Describe & Itemize)		2690								0	0
261	Total Support Services - School Administration		2400								56,469	57,518
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services		2510								2,156	2,203
264	Fiscal Services		2520								27,216	25,465
265	Facilities Acquisition & Construction Services		2530								0	0
266	Operation & Maintenance of Plant Services		2540								41,693	51,644
267	Plant Transportation Services		2550								21,116	18,637
268	Food Services		2560								0	0
269	Internal Services		2570								0	0
270	Total Support Services - Business		2500								92,181	97,630
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services		2610								0	0
273	Planning, Research, Development, & Evaluation Services		2620								0	0
274	Information Services		2630								0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	Staff Services	2640		1							1	2
275	Data Processing Services	2650			46,650						46,660	47,116
276	Total Support Services - Central				46,661						46,661	47,118
278	Other Support Services (Describe & Itemize)	2900			0						0	0
279	Total Support Services	2000				272,352					272,352	273,021
280	COMMUNITY SERVICES (M/R/SS)	3000				79					79	740
281	PAYMENTS TO OTHER DIST & GOVT UNITS (M/R/SS)	4000									0	0
282	Payments for Regular Programs	4110				0					0	0
283	Payments for Special Education Programs	4120				0					0	0
284	Payments for CTE Programs	4140				0					0	0
285	Total Payments to Other Govt Units	4000				0					0	0
286	DEBT SERVICES (M/R/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110				0					0	0
289	Tax Anticipation Notes	5120				0					0	0
290	Corporate Personal Prop. Dep.; Tax Anticipation Notes	5130				0					0	0
291	State Aid Anticipation Certificates	5140				0					0	0
292	Other (Describe & Itemize)	5150				0					0	0
293	Total Debt Services Interest	5000				0					0	0
294	PROVISION FOR CONTINGENCIES (M/R/SS)	6000										
295	Total Disbursements/Expenditures											
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
297												
298	60 - CAPITAL PROJECTS (CP)	2000										
299	SUPPORT SERVICES (CP)											
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			0	0						
302	Other Support Services (Describe & Itemize)	2900			0	0	80,689	0	0	80,689	95,000	
303	Total Support Services	4000			0	0	80,689	0	0	80,689	95,000	
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
305	PAYMENTS TO OTHER GOVT UNITS (in-State)											
306	Payments to Regular Programs (in-State)	4110			0	0	0	0	0	0	0	0
307	Payments for CTE Programs	4120			0	0	0	0	0	0	0	0
308	Payments for Special Education Programs	4140			0	0	0	0	0	0	0	0
309	Other Payments to in-State Govt. Units (Describe & Itemize)	4150			0	0	0	0	0	0	0	0
310	Total Payments to Other Govt Units	4000			0	0	0	0	0	0	0	0
311	PROVISION FOR CONTINGENCIES (S&C/C)	6000										
312	Total Disbursements/Expenditures											
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
314												
315	70 - WORKING CASH (WC)											
316	80 - TORT FUND (TF)											
317												
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Actu Pymts	2362	0	0	6,370	0	0	0	0	6,370	20,000	
321	Unemployment Insurance Payments	2363	0	0	15,603	0	0	0	0	15,603	40,000	
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgments and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Instructional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	35,500	
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	35,000	
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	55,000	
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	21,973	0	0	0	0	21,973	185,500	
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110			0	0	0	0	0	0	0	0
333	Payments for Special Education Programs	4120			0	0	0	0	0	0	0	0
334	Total Payments to Other Dist & Govt Units	4000			0	0	0	0	0	0	0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110			0	0	0	0	0	0	0	0
338	Corporate Personal Prop. Rep.; Tax Anticipation Notes	5130			0	0	0	0	0	0	0	0
339	Other Interest or Short-Term Debt	5150			0	0	0	0	0	0	0	0
340	Total Debt Services - Interest on Short-Term Debt	5000			0	0	0	0	0	0	0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures											
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
											237,001	185,500

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)											
2		Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)		2000									
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services											
349	Operation & Maintenance of Plant Services											
350	Total Support Services, Business		2500	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)											
352	Total Support Services		2000	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER GOVT & GOVT UNITS (FP&S)											
354	Payments to Regular Programs											
355	Payments to Special Education Programs											
356	Other Payments to In-State Govt. Units (Describe & Itemize)											
357	Total Payments to Other Govt Units		4000	0	0	0	0	0	0	0	0	0
358	DEBT SERVICES (FP&S)											
359	DEBT SERVICES: INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants											
361	Other Interest on Short-Term Debt (Describe & Itemize)											
362	Total Debt Service - Interest on Short-Term Debt		5150	0	0	0	0	0	0	0	0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Issue/Purchase											
365	Principal Retired											
366	Total Debt Service		5000	0	0	0	0	0	0	0	0	0
367	PROVISION FOR CONTINGENCIES (FP&S)											
368	Total Disbursements/Expenditures		6000	0	0	0	0	0	0	0	0	0
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										325689	

SCHEDULE OF AD VALOREM TAX RECEIPTS		A	B	C	D	E	F
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) (Column B - C)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)	(Column E - C)
1							
2	Educational	10,577,861	5,550,036	5,027,825	10,652,629	5,102,593	
3	Operations & Maintenance	1,638,868	859,888	778,980	1,650,461	790,573	
4	Debt Services **	565,455	296,685	268,770	569,455	272,770	
5	Transportation	1,656,858	869,327	787,531	1,668,579	799,252	
6	Municipal Retirement	255,743	134,184	121,559	257,552	123,368	
7	Capital Improvements	0	0	0	0	0	
8	Working Cash	148,860	78,104	70,756	149,913	71,809	
9	Tort Immunity	210,591	110,494	100,097	212,080	101,586	
10	Fire Prevention & Safety	298,072	156,394	141,678	300,181	143,787	
11	Leasing Levy	52,560	27,577	24,983	52,931	25,354	
12	Special Education	1,191,936	625,390	566,546	1,200,368	574,978	
13	Area Vocational Construction	0	0	0	0	0	
14	Social Security/Medicare Only	306,891	161,021	145,870	309,062	148,041	
15	Summer School	0	0	0	0	0	
16	Other (Describe & Itemize)	0	0	0	0	0	
17	Totals	16,903,695	8,869,100	8,034,595	17,023,211	8,154,111	
18							
19							
20							
21							
22							

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)									
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Total TAW Notes									
7	Educational Fund									
8	Operations & Maintenance Fund									
9	Debt Services - Working Cash									
10	Debt Services - Construction									
11	Debt Services - Refunding Bonds									
12	Transportation Fund									
13	Municipal Retirement/Social Security Fund									
14	Fire Prevention & Safety Fund									
15	Total TAWs		0	0	0	0	0	0	0	0
16	TAX ANTICIPATION NOTES (TAN)									
17	Total TANs		0	0	0	0	0	0	0	0
18	Educational Fund									
19	Operations & Maintenance Fund									
20	Other - (Describe & Itemize)									
21	Total TANs		0	0	0	0	0	0	0	0
22	TEACHERS/EMPLOYEES' ORDERS (TEO)									
23	Total TEOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue		Date of Issue (mm/dd/yy)	Amount of Original Issue		Type of Issue *	Outstanding Beginning July 1, 2019		Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)
31	GO LIMITED TAX SCHOOL BONDS, SERIES 2016A		06/29/16	8,840,000		3	8,840,000		July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020
32	GO LIMITED TAX SCHOOL BONDS, SERIES 2016B		06/29/16	1,265,000		3	1,265,000		990,000	Outstanding Ending June 30, 2020
33									8,840,000	Amount to be Provided for Payment on Long- Term Debt
34									6,895,827	
35									275,000	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49				10,105,000			10,105,000		0	
50									990,000	
51	• Each type of debt issued must be identified separately with the amount:			7. Other					9,115,000	
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds					7,170,827	
53	2. Funding Bonds			5. Tort Judgment Bonds						
54	3. Refunding Bonds			6. Building Bonds						
				8. Other						
				9. Other						

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

	A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
1											
2					Description (Enter Whole Dollars)		Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b
3					Cash Basis Fund Balance as of July 1, 2019						
4					RECEIPTS:						
5					Ad Valorem Taxes Received by District						
6					Earnings on Investments						
7					Driver's Education Fees						
8					School Facility Occupation Tax Proceeds						
9					Driver Education						
10					Other Receipts (Describe & Itemize)						
11					Sale of Bonds						
12					Total Receipts						
13					DISBURSEMENTS:						
14					Instruction						
15					Facilities Acquisition & Construction Services						
16					Tort Immunity Services						
17					DEBT SERVICE						
18					Debt Services - Interest on Long-Term Debt						
19					Debt Services - Principal Payments on Long-Term Debt (lease/Purchase Principal Retired)						
20					Debt Services: Other (Describe & Itemize)						
21					Total Debt Services						
22					Other Disbursements (Describe & Itemize)						
23					Total Disbursements						
24					Ending Cash Basis Fund Balance as of June 30, 2020						
25					Reserved Fund Balance						
26					Unreserved Fund Balance						
27					SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a						
28											
29											
30	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						
31					If yes, list in the aggregate the following:						
32					Total Claims Payments:						
33					Total Reserve Remaining:						
34					<i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>						
35					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						
45											
46											
47											
48											

^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).

^b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L	
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION													
1	Description of Assets (Enter Whole Dollars)		Act#	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
2	3 Works of Art & Historical Treasures		210				0				0	0	
4	4 Land		220										
5	5 Non-Depreciable Land		221	369,846			369,846				369,846	0	
6	6 Depreciable Land		222				0	50			0		
7	7 Buildings		230										
8	8 Permanent Buildings		231	30,458,360	23,990		30,482,350	50	14,116,436	1,099,070	15,215,506	15,266,844	
9	9 Temporary Buildings		232				0	20			0	0	
10	10 Improvements Other than Buildings (Infrastructure)		240	2,303,940	6,500		2,310,440	20	395,574	112,448	508,022	1,802,418	
11	11 Capitalized Equipment		250										
12	12 10 Yr. Schedule		251	1,840,081	323,473	153,646	2,009,908	10	963,235	165,295	94,042	1,034,488	
13	13 5 Yr. Schedule		252	200,606	55,033		255,639	5	160,821	2,990		183,811	
14	14 3 Yr. Schedule		253				0	3			0	0	
15	15 Construction in Progress		260				0	--				0	
16	16 Total Capital Assets		200	35,172,833	408,996	153,646	35,428,183	10	15,636,066	1,399,803	94,042	16,941,827	
17	17 Non-Capitalized Equipment		700				323,259	10		32,326			
18	18 Allowable Depreciation									1,432,129			

	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	
5			OPERATING EXPENSE PER PUPIL			
6						
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	16,506,192
9	O&M	Expenditures 15-22, L151	Total Expenditures			1,255,152
10	DS	Expenditures 15-22, L174	Total Expenditures			1,346,875
11	TR	Expenditures 15-22, L210	Total Expenditures			728,216
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			424,854
13	TORT	Expenditures 15-22, L342	Total Expenditures			21,973
14				Total Expenditures	\$	20,283,262
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			85,761
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			110,168
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			56,298
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 Progms - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			21,584
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,740,310
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			295,604
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			323,259
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			28,502
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			58,358
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			990,000
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			55,033
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			3,161
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			3,875
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			1,647
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			79
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay			0
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment			0
77			Total Deductions for OEPP Computation (Sum of Lines 18 - 76)		\$	3,773,639
78			Total Operating Expenses Regular K-12 (Line 14 minus Line 77)			16,509,623
79			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020			991.20
80			Estimated OEPP (Line 78 divided by Line 79)		\$	16,656.20
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)		\$	51,589
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

	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	
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		201,024	
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		102,305	
97	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		108,080	
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		124,117	
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		0	
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		0	
105	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)		0	
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100 Total Special Education		74,650	
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200 Total Career and Technical Education		0	
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300 Total Bilingual Ed		0	
109	ED	Revenues 9-14, L146, Col C	3360 State Free Lunch & Breakfast		1,167	
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		325,863	
113	ED	Revenues 9-14, L156, Col C	3610 Learning Improvement - Change Grants		0	
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660 Scientific Literacy		0	
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695 Truant Alternative/Optional Education		0	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766 Chicago General Education Block Grant		0	
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0	
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0	
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780 Technology - Technology for Success		0	
120	ED-TR	Revenues 9-14, L164, Col C,F	3815 State Charter Schools		0	
121	O&M	Revenues 9-14, L167, Col D	3925 School Infrastructure - Maintenance Projects		0	
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999 Other Restricted Revenue from State Sources		750	
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		123,852	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I		308,592	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV		22,478	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		6,445	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		225,959	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700 Total CTE - Perkins		0	
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments		0	
159	ED	Revenues 9-14, L253, Col C	4901 Race to the Top		0	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant		0	
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0	
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		7,710	
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920 McKinney Education for Homeless Children		0	
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932 Title II - Teacher Quality		28,921	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960 Federal Charter Schools		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981 State Assessment Grants		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		0	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		23,207	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		406,176	
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***		57,206	
175			Total Deductions for PCTC Computation Line 85 through Line 173	\$	2,200,091	
176			Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		14,309,532	
177			Total Depreciation Allowance (from page 26, Line 18, Col I)		1,432,129	
178			Total Allowance for PCTC Computation (Line 176 plus Line 177)		15,741,661	
179			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		991.20	
180			Total Estimated PCTC (Line 178 divided by Line 179) *	\$	15,881.42	
181						
182			* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE			
183			** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.			
184			*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.			
185						
186			Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx			

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.

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."

1. In column (A) enter the **name** of the **Fund-Function-Object** of the account where the payment was made on each contract in the current year.

*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.

2. In column (B) enter the **number** of the Fund-Function-Object of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600

3 In Column (C) enter the name of the company that is listed on the contract.

4. In column (D) enter the **total amount paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab. In column (E) enter the **name of the company** which is listed on the contract.

6. **Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).** The amount in Column (F) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in Column (E) is the amount that will be deducted from the base in the indirect cost rate calculation.

rate (page 30) for Program Year 2022.

ESTIMATED INDIRECT COST DATA																																																																																																																																																																																																
A	B	C	D	E	F	G																																																																																																																																																																																										
1 ESTIMATED INDIRECT COST RATE DATA																																																																																																																																																																																																
2 SECTION I																																																																																																																																																																																																
3 Financial Data To Assist Indirect Cost Rate Determination																																																																																																																																																																																																
4 (Source document code for the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)																																																																																																																																																																																																
ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.																																																																																																																																																																																																
5																																																																																																																																																																																																
6 Support Services - Direct Costs (1-2000) and (5-2000)																																																																																																																																																																																																
7 Direction of Business Support Services (1-2510) and (5-2510)																																																																																																																																																																																																
8 Fiscal Services (1-2520) and (5-2520)																																																																																																																																																																																																
9 Operation and Maintenance of Plant Services (1, 2, and 5-2540)																																																																																																																																																																																																
10 Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>																																																																																																																																																																																																
11 Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required)																																																																																																																																																																																																
12 Internal Services (1-2570) and (5-2570)																																																																																																																																																																																																
13 Staff Services (1-2640) and (5-2640)																																																																																																																																																																																																
14 Data Processing Services (1-2660) and (5-2660)																																																																																																																																																																																																
15 SECTION II																																																																																																																																																																																																
16 Estimated Indirect Cost Rate for Federal Programs																																																																																																																																																																																																
<table border="1"> <thead> <tr> <th colspan="2">Function</th><th colspan="2">Restricted Program</th><th colspan="2">Unrestricted Program</th></tr> <tr> <th colspan="2">Indirect Costs</th><th colspan="2">Direct Costs</th><th colspan="2">Indirect Costs</th></tr> </thead> <tbody> <tr> <td colspan="2">18</td><td colspan="2">1000</td><td colspan="2">8,683,970</td></tr> <tr> <td colspan="2">19 Instruction</td><td colspan="2"></td><td colspan="2">8,683,970</td></tr> <tr> <td colspan="2">20 Support Services:</td><td colspan="2"></td><td colspan="2"></td></tr> <tr> <td colspan="2">21 Pupil</td><td colspan="2">2100</td><td colspan="2">1,243,698</td></tr> <tr> <td colspan="2">22 Instructional Staff</td><td colspan="2">2200</td><td colspan="2">1,018,688</td></tr> <tr> <td colspan="2">23 General Admin.</td><td colspan="2">2300</td><td colspan="2">825,216</td></tr> <tr> <td colspan="2">24 School Admin</td><td colspan="2">2400</td><td colspan="2">1,208,365</td></tr> <tr> <td colspan="2">25 Business:</td><td colspan="2"></td><td colspan="2"></td></tr> <tr> <td colspan="2">26 Direction of Business Spt. Sv.</td><td colspan="2">2510</td><td colspan="2">168,013</td></tr> <tr> <td colspan="2">27 Fiscal Services</td><td colspan="2">2520</td><td colspan="2">324,349</td></tr> <tr> <td colspan="2">28 Oper. & Maint. Plant Services</td><td colspan="2">2540</td><td colspan="2">1,239,375</td></tr> <tr> <td colspan="2">29 Pupil Transportation</td><td colspan="2">2550</td><td colspan="2">694,299</td></tr> <tr> <td colspan="2">30 Food Services</td><td colspan="2">2560</td><td colspan="2">130,878</td></tr> <tr> <td colspan="2">31 Internal Services</td><td colspan="2">2570</td><td colspan="2">0</td></tr> <tr> <td colspan="2">32 Central:</td><td colspan="2">87,260</td><td colspan="2">87,260</td></tr> <tr> <td colspan="2">33 Direction of Central Spt. Sv.</td><td colspan="2">2610</td><td colspan="2">0</td></tr> <tr> <td colspan="2">34 Plan, Rsrch, Dvlp, Eval. Srv.</td><td colspan="2">2620</td><td colspan="2">0</td></tr> <tr> <td colspan="2">35 Information Services</td><td colspan="2">2630</td><td colspan="2">114,052</td></tr> <tr> <td colspan="2">36 Staff Services</td><td colspan="2">2640</td><td colspan="2">0</td></tr> <tr> <td colspan="2">37 Data Processing Services</td><td colspan="2">2660</td><td colspan="2">5,299</td></tr> <tr> <td colspan="2">38 Other:</td><td colspan="2">2900</td><td colspan="2">0</td></tr> <tr> <td colspan="2">39 Community Services</td><td colspan="2">3000</td><td colspan="2">21,663</td></tr> <tr> <td colspan="2">40 Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</td><td colspan="2"></td><td colspan="2">(1,113,084)</td></tr> <tr> <td colspan="2">41 Total</td><td colspan="2">1,150,171</td><td colspan="2">14,067,120</td></tr> <tr> <td colspan="2">42</td><td colspan="2">14,067,120</td><td colspan="2">2,389,546</td></tr> <tr> <td colspan="2">43 Total Indirect Costs:</td><td colspan="2">1,150,171</td><td colspan="2">2,389,546</td></tr> <tr> <td colspan="2">44 Total Direct Costs:</td><td colspan="2">14,067,120</td><td colspan="2">12,827,745</td></tr> <tr> <td colspan="2">45 = 8.18%</td><td colspan="2"></td><td colspan="2">= 18.63%</td></tr> <tr> <td colspan="2">46</td><td colspan="2"></td><td colspan="2"></td></tr> </tbody> </table>							Function		Restricted Program		Unrestricted Program		Indirect Costs		Direct Costs		Indirect Costs		18		1000		8,683,970		19 Instruction				8,683,970		20 Support Services:						21 Pupil		2100		1,243,698		22 Instructional Staff		2200		1,018,688		23 General Admin.		2300		825,216		24 School Admin		2400		1,208,365		25 Business:						26 Direction of Business Spt. Sv.		2510		168,013		27 Fiscal Services		2520		324,349		28 Oper. & Maint. Plant Services		2540		1,239,375		29 Pupil Transportation		2550		694,299		30 Food Services		2560		130,878		31 Internal Services		2570		0		32 Central:		87,260		87,260		33 Direction of Central Spt. Sv.		2610		0		34 Plan, Rsrch, Dvlp, Eval. Srv.		2620		0		35 Information Services		2630		114,052		36 Staff Services		2640		0		37 Data Processing Services		2660		5,299		38 Other:		2900		0		39 Community Services		3000		21,663		40 Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(1,113,084)		41 Total		1,150,171		14,067,120		42		14,067,120		2,389,546		43 Total Indirect Costs:		1,150,171		2,389,546		44 Total Direct Costs:		14,067,120		12,827,745		45 = 8.18%				= 18.63%		46					
Function		Restricted Program		Unrestricted Program																																																																																																																																																																																												
Indirect Costs		Direct Costs		Indirect Costs																																																																																																																																																																																												
18		1000		8,683,970																																																																																																																																																																																												
19 Instruction				8,683,970																																																																																																																																																																																												
20 Support Services:																																																																																																																																																																																																
21 Pupil		2100		1,243,698																																																																																																																																																																																												
22 Instructional Staff		2200		1,018,688																																																																																																																																																																																												
23 General Admin.		2300		825,216																																																																																																																																																																																												
24 School Admin		2400		1,208,365																																																																																																																																																																																												
25 Business:																																																																																																																																																																																																
26 Direction of Business Spt. Sv.		2510		168,013																																																																																																																																																																																												
27 Fiscal Services		2520		324,349																																																																																																																																																																																												
28 Oper. & Maint. Plant Services		2540		1,239,375																																																																																																																																																																																												
29 Pupil Transportation		2550		694,299																																																																																																																																																																																												
30 Food Services		2560		130,878																																																																																																																																																																																												
31 Internal Services		2570		0																																																																																																																																																																																												
32 Central:		87,260		87,260																																																																																																																																																																																												
33 Direction of Central Spt. Sv.		2610		0																																																																																																																																																																																												
34 Plan, Rsrch, Dvlp, Eval. Srv.		2620		0																																																																																																																																																																																												
35 Information Services		2630		114,052																																																																																																																																																																																												
36 Staff Services		2640		0																																																																																																																																																																																												
37 Data Processing Services		2660		5,299																																																																																																																																																																																												
38 Other:		2900		0																																																																																																																																																																																												
39 Community Services		3000		21,663																																																																																																																																																																																												
40 Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(1,113,084)																																																																																																																																																																																												
41 Total		1,150,171		14,067,120																																																																																																																																																																																												
42		14,067,120		2,389,546																																																																																																																																																																																												
43 Total Indirect Costs:		1,150,171		2,389,546																																																																																																																																																																																												
44 Total Direct Costs:		14,067,120		12,827,745																																																																																																																																																																																												
45 = 8.18%				= 18.63%																																																																																																																																																																																												
46																																																																																																																																																																																																

A	B	C	D	E	F	G	H	I	J	K
REPORT ON SHARED SERVICES OR OUTSOURCING										
School Code, Section 17-1.1 (Public Act 97-0357)										
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										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										

Check box if this schedule is not applicable.....

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA:

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

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

School District Name:
 RCDT Number:

SKOKIE SCHOOL DISTRICT 73 1/2
 05-016-0735-02

Description	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
	(10) Funct. No.	(20) Educational Fund	(80) Operations & Maintenance Fund	(10) * Tort Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	515,663		0	515,663	540,271		540,271
2. Special Area Administration Services	2330	0		0	0			0
3. Other Support Services - School Administration	2490	0		0	0			0
4. Direction of Business Support Services	2510	165,857		0	165,857	173,239		173,239
5. Internal Services	2570	87,260		0	87,260	89,500		89,500
6. Direction of Central Support Services	2610	0		0	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8. Totals		768,780		0	768,780	803,010		803,010
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020								4%

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

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

 Contact Name (for questions)

 Contact Telephone Number

 Date _____

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 budget.

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: SKOKIE SCHOOL DISTRICT 73 1/2

RCDT Number: 05-016-0735-02

		How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020											
		FY 2020 Function	FY 2020 Total Expenditure	FY 2020 Function	FY 2020 Function	FY 2020 Function	FY 2020 Function	Function 2510	Function 2570	Function 2610	Function 2610	Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund	2361	0										0	0
Workers' Compensation or Worker's Occupation Disease Acts Payments	2362	0										0	0
Unemployment Insurance Payments	2363	6,370										6,370	6,370
Insurance Payments (Regular or Self-Insurance)	2364	15,603										15,603	15,603
Risk Management and Claims Services Payments	2365	0										0	0
Judgment and Settlements	2366	0										0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0										0	0
Reciprocal Insurance Payments	2368	0										0	0
Legal Services	2369	0										0	0
Property Insurance (Buildings & Grounds)	2371	0										0	0
Vehicle Insurance (Transportation)	2372	0										0	0
Totals		21,973		0		0		0		0		21,973	21,973

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..."

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

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.

3. In the "To book" drop box, choose your AFR document; in the "before sheet" section, choose "Termination"; click "Create a copy"; then click the "OK" button.

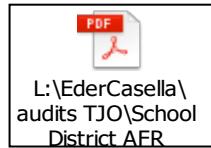
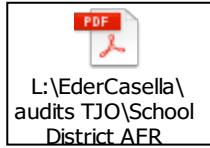
Please email finance1@isbe.net or call 217-785-8779 with any questions.

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

1. Page 10, Line 74 - Other Food Service: Shared Services Food Service
2. Page 10, Line 78 - Admission - Other: Enrichment
3. Page 11, Line 107 - Other Local Revenue: Miscellaneous Revenue
4. Page 12, Line 168 - Other Restricted Revenue from State Sources: Library Grant
5. Page 15, Line 41 - Other Support Services - Pupils: Recess/Playground Staff
6. Page 18, Line 171 - Debt Services - Other: Debt Fees
7. Page 19, Line 237 - Other Support Services - Pupils: Board Share FICA/Medicare

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolition 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																																																																						
DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION																																																																											
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)																																																																											
<p>1</p> <p><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></p> <p>2</p> <p>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.</p> <p>3</p> <p>- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p> <p>4</p> <p>- 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.</p> <p>5</p> <p>6</p> <p>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)</p>																																																																											
<table border="1"> <thead> <tr> <th></th><th>Description</th><th>EDUCATIONAL FUND (10)</th><th>OPERATIONS & MAINTENANCE FUND (20)</th><th>TRANSPORTATION FUND (40)</th><th>WORKING CASH FUND (70)</th><th>TOTAL</th></tr> </thead> <tbody> <tr> <td>7</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>8</td><td>Direct Revenues</td><td>15,926,533</td><td></td><td>1,984,196</td><td>2,044,950</td><td>20,336,552</td></tr> <tr> <td>9</td><td>Direct Expenditures</td><td></td><td>16,506,192</td><td></td><td>1,255,152</td><td>18,489,560</td></tr> <tr> <td>10</td><td>Difference</td><td></td><td>(579,659)</td><td></td><td>729,044</td><td>1,846,992</td></tr> <tr> <td>11</td><td>Fund Balance - June 30, 2019</td><td></td><td>13,620,866</td><td></td><td>5,128,130</td><td>2,744,366</td></tr> <tr> <td>12</td><td></td><td></td><td></td><td></td><td></td><td>6,407,459</td></tr> <tr> <td>13</td><td></td><td></td><td></td><td></td><td></td><td>27,900,821</td></tr> <tr> <td>14</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>15</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>Balanced - no deficit reduction plan is required.</p>							Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL	7							8	Direct Revenues	15,926,533		1,984,196	2,044,950	20,336,552	9	Direct Expenditures		16,506,192		1,255,152	18,489,560	10	Difference		(579,659)		729,044	1,846,992	11	Fund Balance - June 30, 2019		13,620,866		5,128,130	2,744,366	12						6,407,459	13						27,900,821	14							15						
	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL																																																																					
7																																																																											
8	Direct Revenues	15,926,533		1,984,196	2,044,950	20,336,552																																																																					
9	Direct Expenditures		16,506,192		1,255,152	18,489,560																																																																					
10	Difference		(579,659)		729,044	1,846,992																																																																					
11	Fund Balance - June 30, 2019		13,620,866		5,128,130	2,744,366																																																																					
12						6,407,459																																																																					
13						27,900,821																																																																					
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?	ACCRAUL
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: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/Joint AGREEMENT NAME SKOKIE SCHOOL DISTRICT 73 1/2	RCDT NUMBER 05-016-0735-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005142
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) ELLEN CORRELL & JOHN CORRELL		NAME AND ADDRESS OF AUDIT FIRM EDER, CASELLA & CO. 5400 WEST ELM STREET, SUITE 203 MCHENRY
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 800 EAST PRAIRIE ROAD SKOKIE		E-MAIL ADDRESS: CPAS@EDERCASELLA.COM
60076		NAME OF AUDIT SUPERVISOR CHERYDEN JUERGENSEN
CPA FIRM TELEPHONE NUMBER 815-344-1300		FAX NUMBER 815-344-1320

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

SKOKIE SCHOOL DISTRICT 73 1/2
05-016-0735-02
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SKOKIE SCHOOL DISTRICT 73 1/2
05-016-0735-02
SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

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

SKOKIE SCHOOL DISTRICT 73 1/2
05-016-0735-02

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 747,164
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
ICR Computation 30, Line 11		36,550
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(23,207)
AFR TOTAL FEDERAL REVENUES:		\$ 760,507

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES \$ 760,507

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues

Column D

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	-
DIFFERENCE:	\$	760,507

SKOKIE SCHOOL DISTRICT 73 1/2

05-016-0735-02

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

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

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

The accompanying notes are an integral part of this schedule.

To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

2 When the CFDA number is not available, the auditee should indicate on the schedule the name and address of the entity that issued the CFDA number if applicable. If the auditee is not sure of the correct CFDA number, they should indicate the name and address of the entity that issued the CFDA number and the name and address of the entity that issued the grant. If the auditee is not sure of the correct CFDA number, they should indicate the name and address of the entity that issued the CFDA number and the name and address of the entity that issued the grant.

other identifying number.

4 The Uniform Guidelines require that the value of federal awards, including those in the form of non-contract grants, be included in the amount of insurance in effect during the period for which awards are received as a sum recipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.57(a)(1)(ii)

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

SKOKIE SCHOOL DISTRICT 73 1/2
05-016-0735-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs:

(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
	Total Amount Tested as Major	\$0

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

\$0

#DIV/0!

Dollar threshold used to distinguish between Type A and Type B programs:

Auditee qualified as low-risk auditee?

YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.

Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

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

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

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

SKOKIE SCHOOL DISTRICT 73 1/2
05-016-0735-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2020- _____

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

SKOKIE SCHOOL DISTRICT 73 1/2
05-016-0735-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2020-	2. THIS FINDING IS:	<input type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year? Year originally reported?
3. Federal Program Name and Year: _____				
4. Project No.: _____ 5. CFDA No.: _____				
6. Passed Through: _____				
7. Federal Agency: _____				
8. Criteria or specific requirement (including statutory, regulatory, or other citation) <hr/>				
9. Condition ¹⁵				
<hr/>				
10. Questioned Costs ¹⁶				
<hr/>				
11. Context ¹⁷				
<hr/>				
12. Effect				
<hr/>				
13. Cause				
<hr/>				
14. Recommendation				
<hr/>				
15. Management's response ¹⁸				
<hr/>				

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

SKOKIE SCHOOL DISTRICT 73 1/2
05-016-0735-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
-----------------------	------------------	------------------------------------

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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