

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

☒ School District  
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department  
100 North First Street, Springfield, Illinois 62777-0001  
217/785-8779  
**Illinois School District/Joint Agreement  
Annual Financial Report \***  
June 30, 2020

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information													
School District/Joint Agreement Number: <b>05-016-0735-02</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>EDER, CASELLA &amp; CO.</b>													
County Name: <b>COOK</b>				Name of Audit Manager: <b>CHERYDEN JUERGENSEN</b>													
Name of School District/Joint Agreement: <b>SKOKIE SCHOOL DISTRICT 73 1/2</b>				Address: <b>5400 WEST ELM STREET, SUITE 203</b>													
Address: <b>800 EAST PRAIRIE ROAD</b>				City: <b>MCHEENRY</b>													
City: <b>SKOKIE</b>				State: <b>IL</b>													
Email Address: <a href="mailto:ARUELL@SD735.ORG">ARUELL@SD735.ORG</a>				Zip Code: <b>60050</b>													
Zip Code: <b>60076</b>				Phone Number: <b>815-344-1300</b>													
				Fax Number: <b>815-344-1320</b>													
				IL License Number (9 digit): <b>066-005142</b>													
				Expiration Date: <b>11/30/2021</b>													
				Email Address: <a href="mailto:CPAS@EDERCASELLA.COM">CPAS@EDERCASELLA.COM</a>													
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <table><tr><td><input type="checkbox"/> Qualified</td><td><input checked="" type="checkbox"/> Unqualified</td></tr><tr><td><input type="checkbox"/> Adverse</td><td></td></tr><tr><td><input type="checkbox"/> Disclaimer</td><td></td></tr></table>		<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified	<input type="checkbox"/> Adverse		<input type="checkbox"/> Disclaimer		<b>Single Audit Status:</b> <table><tr><td><input type="checkbox"/> YES</td><td><input checked="" type="checkbox"/> NO</td></tr><tr><td><input type="checkbox"/> YES</td><td><input checked="" type="checkbox"/> NO</td></tr><tr><td><input type="checkbox"/> YES</td><td><input checked="" type="checkbox"/> NO</td></tr></table> Are Federal expenditures greater than \$750,000? Is all Single Audit Information completed and attached? Were any financial statement or federal award findings issued?		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	ISBE Use Only	
<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified																
<input type="checkbox"/> Adverse																	
<input type="checkbox"/> Disclaimer																	
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO																
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO																
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO																
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC													
District Superintendent/Administrator Name (Type or Print): <b>ELLEN CORRELL &amp; JOHN CORRELL</b>		Township Treasurer Name (type or print) <b>MARTY PALTZER</b>		Regional Superintendent/Cook ISC Name (Type or Print):													
Email Address: <a href="mailto:ECORRELL@SD735.ORG">ECORRELL@SD735.ORG</a>		Email Address: <a href="mailto:MARTY@NTSI.ORG">MARTY@NTSI.ORG</a>		Email Address:													
Telephone: <b>(847)324-0509</b>		Fax Number: <b>(847)965-0034</b>		Telephone:													
Signature & Date:		Fax Number:		Fax Number:													
Signature & Date:		Signature & Date:		Signature & Date:													

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, 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 1, Subchapter C, Part 100.  
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other  
supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

Date 8/8/2020

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	8,759	-	-	80,547	-	\$89,306
<b>Total</b>						\$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	<b><u>FINANCIAL PROFILE INFORMATION</u></b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b><u>Tax Year 2019</u></b>				Equalized Assessed Valuation (EAV):				355,243,531				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.029987		+ 0.004646		+ 0.004697		= 0.039330		0.004220		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	20,336,552		18,489,560		1,846,992		27,900,821						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23	Other		Total										
24	0		= 0										
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		24,511,804										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		9,115,000								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>	
(Go to the following website for reference to the Financial Profile) <a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>	
Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total 27.9
Funds 10, 20, 40, & 70,	20.3
Minus Funds 10 & 20	
Funds 10, 20 & 40	Total 18.4
Funds 10, 20, 40 & 70,	20.3
Minus Funds 10 & 20	
Funds 10, 20 40 & 70	Total 28.1
Funds 10, 20, 40 divided by 360	
Funds 10, 20 & 40	Total 11.8
(.85 x EAV) x Sum of Combined Tax Rates	
	Total 9.1
	24.5
	E
*	Total Profile Score Information, please refer to the will be calculated as follows:



BASIC FINANCIAL STATEMENT  
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSEMENTS/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	(enter Act #)	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	13,345,363	1,984,196	1,022,267	1,719,087	633,318	6,401	380,873	258,974	328,689
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	1,853,006	0	0	325,863	0	0	0	0	0
6	FEDERAL SOURCES	4000	747,164	0	0	0	0	0	0	0	0
7	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
8	Receipts/Revenues for "On-Benefit" Payments <sup>2</sup>	3998	8,108,249	0	0	0	0	0	0	0	0
9	Total Receipts/Revenues		24,034,782	1,984,196	1,022,267	2,044,950	633,318	6,401	380,873	258,974	328,689
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	8,718,858				152,423				
12	Support Services	2000	6,017,804	1,226,650		728,216	272,352	80,689		21,973	0
13	Community Services	3000	29,220	0		0	79				
14	Payments to Other Districts & Governmental Units	4000	1,740,310	28,502	0	0	0	0		0	0
15	Debt Service	5000	0	0	1,346,875	0	0			0	0
16	Total Direct Disbursements/Expenditures		16,506,192	1,255,152	1,346,875	728,216	424,854	80,689		21,973	0
17	Disbursements/Expenditures for "On-Benefit" Payments <sup>2</sup>	4380	8,108,249	0	0	0	0	0		0	0
18	Total Disbursements/Expenditures		24,614,441	1,255,152	1,346,875	728,216	424,854	80,689		21,973	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(579,659)	729,044	(324,608)	1,316,734	208,464	(74,288)	380,873	237,001	328,689
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund <sup>12</sup>	7110		0	0	0	0	0		0	0
24	Transfer of Working Cash Fund Interest <sup>12</sup>	7120	0	0	0	0	0	0		0	0
25	Transfer of Working Cash Fund Interest	7130	0	0	0	0	0	0		0	0
26	Transfer Among Funds	7140	0	0	807,350	0	0	0		0	0
27	Transfer of Interest	7150	0	0	0	0	0	0		0	0
28	Transfer from Capital Project Fund to O&M Fund <sup>4</sup>	7160		0							
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170		0	0						
30	SALE OF BONDS (7200)										
31	Principal on Bonds Sold	7210	0	0	0	0	0	0		0	0
32	Premium on Bonds Sold	7220	0	0	0	0	0	0		0	0
33	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0		0	0
34	Sale or Compensation for Fixed Assets <sup>5</sup>	7300	0	22,000	0	0	0	0		0	0
35	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	0	0	0	0		0	0
36	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0		0	0
38	Transfer to Capital Projects Fund	7700	0	0	0	0	0	0		0	0
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7800	0	0	0	0	0	0		0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7900	0	0	0	0	0	0		0	0
41	Other Sources Not Classified Elsewhere	7990	0	22,000	807,350	0	0	0		0	0
42	Total Other Sources of Funds		0	22,000	807,350	0	0	0		0	0
43	OTHER USES OF FUNDS (8000)										
44	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
45	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110								0	
46	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	0	0	0	0	0	0		0	
47	Transfer Among Funds	8130	0	0	0	0	0	0		0	
48	Transfer of Interest	8140	807,350	0	0	0	0	0		0	
49	Transfer from Capital Project Fund to O&M Fund	8150						0			
50	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
51	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
52	Trases Pledged to Pay Principal on Capital Leases	8410	0	0	0			0			0
53	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0	0			0			0
54	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0	0			0			0
55	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0	0			0			0
56	Trases Pledged to Pay Interest on Capital Leases	8510	0	0	0			0			0
57	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0	0			0			0
58	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0	0			0			0
59	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0	0			0			0
60	Fund Balance		0	0							
61											



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

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Description	(Enter Act #)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Whole Dollars)	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
62	Taxes Pledged to Pay Principal on Revenue Bonds	86.10	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	86.20	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	86.30	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	86.40	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	87.10	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	87.20	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	87.30	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	87.40	0	0							
70	Taxes Transferred to Pay for Capital Projects	88.10	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	88.20	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	88.30	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	88.40	0	0							
74	Transfer to Debt Service Fund to Pay Principal on SBE Loans	89.10	0	0							
75	Other Uses Not Classified Elsewhere	89.90	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		807,350	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(807,350)	22,000	807,350	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements		(1,387,009)	751,044	482,742	1,316,734	208,464	(74,288)	380,873	237,001	328,689
79	Fund Balances - July 1, 2019		15,007,875	4,377,086	1,461,431	1,427,632	1,802,116	188,913	6,026,586	1,303,457	767,894
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		13,620,866	5,128,130	1,944,173	2,744,366	2,010,580	114,625	6,407,459	1,540,458	1,096,583

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

A	Description (Enter whole dollars)	B	C	D	E	F	G	H	I	J	K
		Act #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
<b>2</b>	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>3</b>	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
4	Designated Purposes Levies (1110-1120) <sup>7</sup>										
5	Leasing Purposes Levy <sup>8</sup>	1130	10,508,764	1,612,555	953,409	1,590,013	227,726	0	146,529	205,102	293,242
6	Special Education Purposes Levy	1140	0	51,264		0	0	0			
7	FICA/Medicare Only Purposes Levies	1150	1,023,515	0			290,734	0			
8	Area Vocational Construction Purposes Levy	1160		0	0			0			
9	Summer School Purposes Levy	1170	0								
10	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
11	<b>Total Ad Valorem Taxes Levied by District</b>		<b>11,532,279</b>	<b>1,663,819</b>	<b>953,409</b>	<b>1,590,013</b>	<b>518,460</b>	<b>0</b>	<b>146,529</b>	<b>205,102</b>	<b>293,242</b>
<b>13</b>	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	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	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>458,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>19</b>	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	35,367								
21	Regular - Tuition from Other Districts (In State)	1312	243,733								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	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	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>288,734</b>								
<b>41</b>	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					<b>51,589</b>					
<b>64</b>	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	388,002	115,811	45,516	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	<b>Total Earnings on Investments</b>		<b>600,798</b>	<b>182,973</b>	<b>68,858</b>	<b>77,485</b>	<b>71,744</b>	<b>6,401</b>	<b>234,344</b>	<b>53,872</b>	<b>35,447</b>
<b>68</b>	<b>FOOD SERVICE</b>	<b>1600</b>									
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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Act #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
71	Sales to Pupils - A in Cate	1613	34,188								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	7,805								
74	Other Food Service (Describe & Itemize)	1690	18,445								
75	Total Food Service		201,024								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	102,305	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		102,305	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	108,080								
85	Rentals - Summer School Textbooks	1812	12,339								
86	Rentals - Adult/Continuing Education Textbooks	1813	1,600								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		122,019								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	338	123,779							
96	Contributions and Donations from Private Sources	1920	0	0					0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0					0	0	0
98	Services Provided Other Districts	1940	0	0					0	0	0
99	Refund of Prior Years Expenditures	1950	0	13,625					0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0					0	0	0
101	Drivers Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0					0	0	0
103	School Facility Occupation Tax Proceeds	1983	0								
104	Payment from Other Districts	1991	0	0					0		
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0					0	0	0
107	Other Local Revenues (Describe & Itemize)	1999	20,495	0					0	0	0
108	Total Other Local Revenues from Local Sources		20,833	137,404	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	13,326,563	1,984,196	1,022,267	1,719,087	633,318	6,401	380,873	258,974	328,689
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0			0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18.8.15)	3001	1,776,439	0			0				0
118	General State Aid - Hold Harmses/Supplemental	3002	0	0			0				0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0			0				0
120	General State Aid - Fast Growth District Grant	3030	0	0			0				0
121	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	0	0			0		0	0	0
122	Total Unrestricted Grants-in-Aid		1,776,439	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100									
126	Special Education - Funding for Children Requiring Sp Ed Services	3105	35,161								
127	Special Education - Personnel	3110	0								
128	Special Education - Orphanage - Individual	3120	39,489	0							
129	Special Education - Orphanage - Summer Individual	3130	0								
130	Special Education - Summer School	3145	0								
131	Special Education - Other (Describe & Itemize)	3199	0	0							
132	Total Special Education		74,650	0							
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTI)	3220	0	0			0				
136	CTE - WICCP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				

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

1	A	B	C		D		E		F		G		H		I		J		K	
			(10)		(20)		(30)		(40)		(50)		(60)		(70)		(80)		(90)	
	Description (Enter Whole Dollars)	Acct #	Educational		Operations & Maintenance		Debt Services		Transportation		Municipal Retirement/ Social Security		Capital Projects		Working Cash		Tort		Fire Prevention & Safety	
2	CTE - Instructor Practicum	3340	0		0						0									
138	CTE - Student Organizations	3270	0		0						0									
139	CTE - Other (Describe & Itemize)	3299	0		0						0									
140	CTE - Other (Describe & Itemize)										0									
141	Total Career and Technical Education		0		0						0									
142	BILINGUAL EDUCATION																			
143	Bilingual Ed - Downstate - *PI and TBE	3305	0								0									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								0									
145	Total Bilingual Ed		0								0									
146	State Free Lunch & Breakfast	3360	1,167		0															
147	School Breakfast Initiative	3365	0		0						0									
148	Driver Education	3370	0		0															
149	Adult Ed (from ICCB)	3410	0		0		0		0		0		0		0		0		0	
150	Adult Ed - Other (Describe & Itemize)	3499	0		0		0		0		0		0		0		0		0	
151	TRANSPORTATION																			
152	Transportation - Regular and Vocational	3500	0		0				0		0									
153	Transportation - Special Education	3510	0		0				325,863		0									
154	Transportation - Other (Describe & Itemize)	3599	0		0				0		0									
155	Total Transportation		0		0				325,863		0									
156	Learning Improvement - Change Grants	3610	0																	
157	Scientific Literacy	3660	0		0				0		0									
158	Truant Alternative/Optional Education	3695	0		0						0									
159	Early Childhood - Block Grant	3705	0		0				0		0									
160	Chicago General Education Block Grant	3766	0		0				0		0									
161	Chicago Educational Services Block Grant	3767	0		0				0		0									
162	School Safety & Educational Improvement Block Grant	3775	0		0				0		0				0				0	
163	Technology - Technology for Success	3780	0		0				0		0				0				0	
164	State Charter Schools	3815	0																	
165	Extended Learning Opportunities - Summer Bridges	3825	0						0											
166	Infrastructure Improvements - Planning/Construction	3920			0								0							
167	School Infrastructure - Maintenance Projects	3925			0															
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750		0		0		0		0		0		0		0		0	
169	Total Restricted Grants-in-Aid		76,567		0		0		325,863		0		0		0		0		0	
170	Total Receipts from State Sources	3000	1,853,066		0		0		325,863		0		0		0		0		0	
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)																			
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)																			
173	Federal Impact Aid	4001	0		0		0		0		0		0		0		0		0	
174	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0		0		0		0		0		0		0		0		0	
175	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt		0		0		0		0		0		0		0		0		0	
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4009)																			
177	Head Start	4045	0																	
178	Construction (Impact Aid)	4050	0		0		0						0							
179	MAGNET	4060	0		0		0		0		0		0							
180	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0		0		0		0		0		0		0				0	
181	Total Restricted Grants-in-Aid Received Directly from Federal Govt		0		0		0		0		0		0		0				0	
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)																			
183	TITLE V																			
184	Title V - Innovation and Flexibility Formula	4100	0		0				0		0									
185	Title V - District Projects	4105	0		0				0		0									
186	Title V - Rural Education Initiative (REI)	4107	0		0				0		0									
187	Title V - Other (Describe & Itemize)	4199	0		0				0		0									
188	Total Title V		0		0				0		0									
189	FOOD SERVICE																			
190	Breakfast Start-Up Expansion	4200	0								0									
191	National School Lunch Program	4210	104,946								0									
192	Special Milk Program	4215	0								0									
193	School Breakfast Program	4220	0								0									
194	Summer Food Service Program	4225	18,906								0									
195	Child Adult Care Food Program	4226	0								0									
196	Fresh Fruits & Vegetables	4240	0								0									
197	Food Service - Other (Describe & Itemize)	4299	0								0									
198	Total Food Service		123,852								0									
199	TITLE I																			
200	Title I - Low Income	4300	308,592		0				0		0									
201	Title I - Low Income - Neglected, Private	4305	0		0				0		0									
202	Title I - Migrant Education	4340	0		0				0		0									
203	Title I - Other (Describe & Itemize)	4399	0		0				0		0									

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

1	A	B	C	D	E	F	G	H	I	J	K
		Act	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	Description (Enter whole dollars)	#	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
204	Total Title I		308,592	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	22,478	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	Total Title IV		22,478	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	6,445	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	225,959	0		0	0				
215	Fed - Spec Education - IDEA- Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	Total Federal - Special Education		232,404	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title I/IE - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810	0	0		0	0			0	0
223	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0				
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0		0	0			0	0
226	ARRA - Title I - Bilingual, Private	4853	0	0		0	0			0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0			0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0			0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0			0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0		0	0			0	0
231	ARRA - Title IID - Technology Formula	4860	0	0		0	0			0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0			0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
235	Impact Aid Formula Grants	4864	0	0		0	0			0	0
236	Impact Aid Competitive Grants	4865	0	0		0	0			0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0		0	0			0	0
238	Qualified School Construction Bond Credits	4867	0	0		0	0			0	0
239	Build America Bond Tax Credits	4868	0	0		0	0			0	0
240	Build America Bond Interest Reimbursement	4869	0	0		0	0			0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0		0	0			0	0
242	Other ARRA Funds - II	4871	0	0		0	0			0	0
243	Other ARRA Funds - III	4872	0	0		0	0			0	0
244	Other ARRA Funds - IV	4873	0	0		0	0			0	0
245	Other ARRA Funds - V	4874	0	0		0	0			0	0
246	ARRA - Early Childhood	4875	0	0		0	0			0	0
247	Other ARRA Funds VII	4876	0	0		0	0			0	0
248	Other ARRA Funds VIII	4877	0	0		0	0			0	0
249	Other ARRA Funds IX	4878	0	0		0	0			0	0
250	Other ARRA Funds X	4879	0	0		0	0			0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0		0	0			0	0
252	Total Stimulus Programs		0	0		0	0			0	0
253	Race to the Top Program	4901	0	0		0	0				
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0	0		0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	7,710	0		0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	28,921	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medical Matching Funds - Administrative Outreach	4991	0	0		0	0				
264	Medical Matching Funds - Fee-for-Service Program	4992	23,207	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0			0	0
266	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		747,164	0		0	0			0	0
267	Total Receipts/Revenues from Federal Sources	4000	747,164	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

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)	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
3	10 - EDUCATIONAL FUND (EO)	1000										
4	INSTRUCTION (EO)											
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 to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	67,872	12,422	0	5,467	0	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	1,409,897	1,330,990
9	Special Education Programs Pre-K	1225	80,964	29,204	0	0	0	0	0	0	110,168	108,978
10	Renewal and Supplemental Programs K-12	1250	195,649	49,536	0	8,026	0	0	0	0	253,211	246,048
11	Renewal 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	0	0	0	0	109,449	65,487
15	Summer School Programs	1600	55,370	862	0	55,370	0	0	0	0	56,298	29,046
16	Gifted Programs	1650	138,003	13,705	0	131	0	0	0	0	151,839	146,554
17	Driver's Education Programs	1700	0	0	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	Tuition Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Renewal/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Renewal/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Tuition Alternative/Optional Ed Programs - Private Tuition	1922						0			0	0
33	Total Instruction <sup>a</sup>	1000	6,942,017	1,095,541	178,961	255,700	127,054	59,328	60,257	0	8,718,858	8,468,691
34	SUPPORT SERVICES (EO)	2000										
35	SUPPORT SERVICES - PUPHS											
36	Attendance & Social Work Services	2110	248,743	35,455	0	3,038	0	0	0	0	287,236	286,434
37	Guidance Services	2120	212,742	63,964	0	0	0	0	0	0	276,706	274,124
38	Health Services	2130	141,889	26,409	1,283	3,487	0	0	0	0	173,068	151,578
39	Psychological Services	2140	165,525	23,102	2,500	2,212	0	670	0	0	194,009	198,034
40	Speech Pathology & Audiology Services	2150	176,054	21,577	2,092	675	0	0	0	0	200,398	200,171
41	Other Support Services - Pupils (Describe & Itemize)	2190	49,248	5	22,960	2,575	0	0	0	0	74,788	50,051
42	Total Support Services - Pupils	2100	994,201	170,512	28,835	11,987	0	670	0	0	1,206,205	1,160,392
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	159,508	48,747	29,601	1,451	0	398	0	0	239,705	293,156
45	Educational Media Services	2220	593,501	98,012	0	11,475	17,945	0	184,557	0	905,090	1,256,002
46	Assessment & Testing	2230	37,839	586	0	17,210	0	0	0	0	55,635	60,407
47	Total Support Services - Instructional Staff	2200	790,848	147,345	29,601	30,136	17,945	398	184,557	0	1,200,430	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	481,072
51	Special Area 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	0	0	0
53	Total Support Services - General Administration	2300	392,032	111,408	246,522	14,179	0	19,914	0	0	784,055	695,197
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	848,328	286,317	12,648	1,752	0	2,851	0	0	1,151,896	1,170,516
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	848,328	286,317	12,648	1,752	0	2,851	0	0	1,151,896	1,170,516
58	SUPPORT SERVICES - BUSINESSES											
59	Direction of Business Support Services	2510	135,357	30,500	0	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	395,345
61	Operation & Maintenance of Plant Services	2530	0	0	29,390	0	0	0	0	0	29,390	51,000
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	0	0	235,824	0	0	0	0	0	235,824	270,639
64	Internal Services	2570	0	0	68,934	18,326	0	0	0	0	87,260	107,800
65	Total Support Services - Business	2500	314,319	51,958	423,991	23,956	0	1,240	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	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	19,293	94,759	0	0	0	0	114,052	91,681
70	Staff Services	2640	36	1	3,660	1,601	0	0	0	0	5,298	16,238
71	Data Processing Services	2640	408,149	70,235	28,531	11,675	151,005	0	70,809	0	740,404	932,245
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)	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
1											
2											
73	Other Support Services (Describe & Itemize)	2900	0							0	0
74	Total Support Services	2000	3,747,913	837,776	793,081	190,045	168,550	25,073	255,366	6,017,804	6,660,318
75	COMMUNITY SERVICES (ED)	3000	5,000	693	13,511	2,440	0	0	7,636	29,220	61,069
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110		5,000			0			5,000	0
79	Payments for Special Education Programs	4120		194,324			270,035			464,359	587,053
80	Payments for Adult/Continuing Education Programs	4130		0			0			0	0
81	Payments for CTE Programs	4140		0			0			0	0
82	Payments for Community College Programs	4170		0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100		199,324			270,035			469,359	587,053
85	Payments for Regular Programs - Tuition	4210					0			0	0
86	Payments for Special Education Programs - Tuition	4220					1,270,951			1,270,951	896,230
87	Payments for Adult/Continuing Education Programs - Tuition	4230					0			0	0
88	Payments for CTE Programs - Tuition	4240					0			0	0
89	Payments for Community College Programs - Tuition	4270					0			0	0
90	Payments for Other Programs - Tuition	4280					0			0	0
91	Other Payments to In-State Govt Units	4290					0			0	0
92	Total Payments to Other Govt Units - Tuition (In State)	4200					1,270,951			1,270,951	896,230
93	Payments for Regular Programs - Transfers	4310					0			0	0
94	Payments for Special Education Programs - Transfers	4320					0			0	0
95	Payments for Adult/Continuing Ed Programs Transfers	4330					0			0	0
96	Payments for CTE Programs - Transfers	4340					0			0	0
97	Payments for Community College Program - Transfers	4370					0			0	0
98	Payments for Other Programs - Transfers	4380					0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390		0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300		0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400		199,324			0			1,740,310	1,483,283
102	Total Payments to Other Govt Units	4000					1,540,986				
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110					0			0	0
106	Tax Anticipation Notes	5120					0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					0			0	0
108	State Aid Anticipation Certificates	5140					0			0	0
109	Other Interest on Short-Term Debt	5150					0			0	0
110	Total Interest on Short-Term Debt	5100					0			0	0
111	Debt Services - Interest on Long-Term Debt	5200					0			0	0
112	Total Debt Services	5000					0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		10,694,930	1,933,950	1,184,877	448,185	295,604	1,625,387	323,259	0	16,506,192
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										16,673,361
116										(579,659)	
117	20 - OPERATIONS & MAINTENANCE FUND (0&M)										
118	SUPPORT SERVICES (0&M)	2000									
119	SUPPORT SERVICES - PUMPS										
120	Other Support Services - Pump (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	253,285	48,956	526,125	58,586	103	0	0	1,226,650	2,176,281
125	Pupil Transportation Services	2550	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	58,586	103	0	1,226,650	2,176,281
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	253,285	48,956	526,125	339,823	58,586	103	0	1,226,650	2,176,281
130	COMMUNITY SERVICES (0&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (0&M)	4000	0	0		0		0	0	0	0
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Regular Programs	4110					0			0	0
134	Payments for Special Education Programs	4120		28,502			0			28,502	28,502
135	Payments for CTE Programs	4130		0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		0			0			0	0
137	Total Payments to Other Govt Units (In-State)	4100		28,502			0			28,502	28,502
138	Payments to Other Govt. Units (Out of State)	4400					0			0	0
139	Total Payments to Other Govt Units	4000					0			28,502	28,502
140	DEBT SERVICES (0&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	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000						0			0	0
151	Total Direct Disbursements/Expenditures		253,285	48,956	554,627	339,823	58,358	103	0	0	1,255,152	2,204,783
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										729,044	
153												
154	30 - DEBT SERVICES (05)	4000										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (05)											
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4110						0			0	0
157	Payments for Regular Programs	4120						0			0	0
158	Payments for Special Education Programs	4130						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4150						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (05)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						354,413			354,412	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						990,000			990,000	
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			2,462			2,462	0
171	Total Debt Services	5000			0			1,346,875			1,344,412	0
172	PROVISION FOR CONTINGENCIES (05)	6000			0			1,346,875			1,346,875	0
173	Total Disbursement/Expenditures				0			1,346,875			1,344,412	
174	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(324,608)	
175												
176	40 - TRANSPORTATION FUND (TR)											
177												
178	SUPPORT SERVICES - PUMS											
179	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
180	SUPPORT SERVICES - BUSINESS											
181	Pupil Transportation Services	2550	134,912	24,524	509,063	4,684	55,033	0	0	0	728,216	885,179
182	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
183	Total Support Services	2000	134,912	24,524	509,063	4,684	55,033	0	0	0	728,216	885,179
184	COMMUNITY SERVICES (TR)	3000										
185	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
186	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							0			0	0
187	Payments for Regular Programs	4110						0			0	0
188	Payments for Special Education Programs	4120						0			0	0
189	Payments for Adult/Continuing Education Programs	4130						0			0	0
190	Payments for CTE Programs	4140						0			0	0
191	Payments for Community College Programs	4170						0			0	0
192	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
193	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
194	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						0			0	0
195	Total Payments to Other Govt Units	4000						0			0	0
196	DEBT SERVICES (TR)	5000										
197	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
198	Tax Anticipation Warrants	5110						0			0	0
199	Tax Anticipation Notes	5120						0			0	0
200	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130						0			0	0
201	State Aid Anticipation Certificates	5140						0			0	0
202	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
203	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
204	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
205								0			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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000						0			0	0
210	Total Disbursement of Expenditures		134,912	24,524	509,063	4,684	55,033	0	0	0	728,216	885,179
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,316,734	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (M/R/SS)</b>											
214	<b>INSTRUCTION (M/R/SS)</b>	<b>1000</b>										
215	Regular Programs	1100		88,807							88,807	85,903
216	Pre-K Programs	1125		3,161							3,161	2,756
217	Special Education Programs (Functions 1200-1220)	1200		40,544							40,544	37,531
218	Special Education Programs - Pre-K	1225		3,875							3,875	3,853
219	Remedial and Supplemental Programs - K-12	1250		2,801							2,801	4,800
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		0							0	0
223	Interscholastic Programs	1500		894							894	886
224	Summer School Programs	1600		1,647							1,647	547
225	Gifted Programs	1650		1,885							1,885	1,798
226	Over's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		8,809							8,809	8,438
228	Tuants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	<b>1000</b>		<b>152,423</b>							<b>152,423</b>	<b>146,512</b>
230	<b>SUPPORT SERVICES (M/R/SS)</b>	<b>2000</b>										
231	<b>SUPPORT SERVICES - PUPILS</b>											
232	Attendance & Social Work Services	2110		4,299							4,299	3,486
233	Guidance Services	2120		3,420							3,420	3,404
234	Health Services	2130		21,192							21,192	17,033
235	Psychological Services	2140		2,315							2,315	2,330
236	Speech Pathology & Audiology Services	2150		2,514							2,514	2,514
237	Other Support Services - Pupils (Describe & Itemize)	2190		3,753							3,753	3,546
238	Total Support Services - Pupils	<b>2100</b>		<b>37,493</b>							<b>37,493</b>	<b>32,313</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
240	Improvement of Instruction Services	2210		2,531							2,531	2,519
241	Educational Media Services	2220		17,280							17,280	16,964
242	Assessment & Testing	2230		549							549	549
243	Total Support Services - Instructional Staff	<b>2200</b>		<b>20,360</b>							<b>20,360</b>	<b>20,032</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
245	Board of Education Services	2310		0							0	10
246	Executive Administration Services	2320		19,188							19,188	18,400
247	Service Area Administrative Services	2330		0							0	0
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	Total Support Services - General Administration	<b>2300</b>		<b>19,188</b>							<b>19,188</b>	<b>18,410</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		56,469							56,469	57,518
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	Total Support Services - School Administration	<b>2400</b>		<b>56,469</b>							<b>56,469</b>	<b>57,518</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		2,156							2,156	2,203
264	Fiscal Services	2520		27,216							27,216	25,146
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		41,693							41,693	51,644
267	Pupil Transportation Services	2550		21,116							21,116	18,637
268	Food Services	2560		0							0	0
269	Internal Services	2570		0							0	0
270	Total Support Services - Business	<b>2500</b>		<b>92,181</b>							<b>92,181</b>	<b>97,630</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		0							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
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
<b>1</b>											
<b>2</b>											
276 Staff Services	2640									1	2
276 Data Processing Services	2660		46,660							46,660	47,116
277 Total Support Services - Central	2600		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
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		79							79	740
<b>280</b>											
<b>281 PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
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
<b>286 DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>287 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288 Tax Anticipation Warrants	5110						0			0	0
289 Tax Anticipation Notes	5120						0			0	0
290 Corporate Personal Prop. Regl. 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
<b>294 PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
295 Total Disbursement/Expenditures			424,854				0			424,854	420,273
296 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										208,464	
<b>297</b>											
<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>298</b>											
<b>SUPPORT SERVICES - BUSINESS</b>	<b>2000</b>										
300 Facilities Acquisition and Construction Services	2530	0	0	80,689	0	0	0	0	0	80,689	95,000
302 Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303 Total Support Services	2000	0	0	80,689	0	0	0	0	0	80,689	95,000
<b>304 PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
305 PAYMENTS TO OTHER GOVT UNITS (In-State)											
306 Payments to Regular Programs (In-State)	4110			0			0			0	0
307 Payments for Special Education Programs	4120			0			0			0	0
308 Payments for CTE Programs	4140			0			0			0	0
309 Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310 Total Payments to Other Govt Units	4000			0			0			0	0
<b>311 PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
312 Total Disbursement/Expenditures		0	0	80,689	0	0	0	0	0	80,689	95,000
313 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(74,288)	
<b>314</b>											
<b>70 - WORKING CASH (WC)</b>											
<b>315</b>											
<b>316</b>											
<b>317</b>											
<b>80 - TORT FUND (TF)</b>											
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
318 Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
319 Workers' Compensation or Workers' Occupation Disease Acts Paymts	2362	0	0	0	0	0	0	0	0	0	0
320 Unemployment Insurance Payments	2363	0	0	6,370	0	0	0	0	0	6,370	20,000
322 Insurance Payments (Regular or Self-Insurance)	2364	0	0	15,603	0	0	0	0	0	15,603	40,000
323 Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324 Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325 Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	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	0	35,000
328 Property Insurance (Buildings & Grounds)	2371	0	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	0	21,973	185,500
<b>331 PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
332 Payments for Regular Programs	4110						0			0	0
333 Payments for Special Education Programs	4120						0			0	0
334 Total Payments to Other Dist & Govt Units	4000						0			0	0
<b>335 DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>336 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
337 Tax Anticipation Warrants	5110						0			0	0
338 Corporate Personal Prop. Regl. Tax Anticipation Notes	5130						0			0	0
339 Other Interest on Short-Term Debt	5150						0			0	0
340 Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
<b>341 PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
342 Total Disbursement/Expenditures		0	0	21,973	0	0	0	0	0	21,973	185,500
343 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										237,001	

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)		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
1												
2												
90 - FIRE PREVENTION & SAFETY FUND (FP&S)												
34.6	SUPPORT SERVICES (FP&S)	2000										
34.7	SUPPORT SERVICES - BUSINESS											
34.8	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
34.9	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
35.0	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
35.1	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
35.2	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
35.3	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
35.4	Payments to Regular Programs	4100									0	0
35.5	Payments to Special Education Programs	4120									0	0
35.6	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
35.7	Total Payments to Other Govt Units	4000									0	0
35.8	DEBT SERVICES (FP&S)	5000										
35.9	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
36.0	Tax Anticipation Warrants	5110									0	0
36.1	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
36.2	Total Debt Service - Interest on Short-Term Debt	5100									0	0
36.3	DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5200									0	0
36.4	Debt Service- Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
36.5	Total Debt Service	5000									0	0
36.6	PROVISION FOR CONTINGENCIES (FP&S)	6000										
36.7	Total Disbursement/Expenditures		0	0	0	0	0	0	0	0	0	0
36.8	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										328,689	0

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	10,577,861	5,550,036	5,027,825	10,652,629	5,102,593
5	Operations & Maintenance	1,638,868	859,888	778,980	1,650,461	790,573
6	Debt Services **	565,455	296,685	268,770	569,455	272,770
7	Transportation	1,656,858	869,327	787,531	1,668,579	799,252
8	Municipal Retirement	255,743	134,184	121,559	257,552	123,368
9	Capital Improvements	0		0		0
10	Working Cash	148,860	78,104	70,756	149,913	71,809
11	Tort Immunity	210,591	110,494	100,097	212,080	101,586
12	Fire Prevention & Safety	298,072	156,394	141,678	300,181	143,787
13	Leasing Levy	52,560	27,577	24,983	52,931	25,354
14	Special Education	1,191,936	625,390	566,546	1,200,368	574,978
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	306,891	161,021	145,870	309,062	148,041
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	16,903,695	8,869,100	8,034,595	17,023,211	8,154,111
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2019	Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
4	Total CPPT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs			0		0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANS			0		0	0			
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			

29	SCHEDULE OF LONG-TERM DEBT										
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long-Term Debt	
30	GO LIMITED TAX SCHOOL BONDS, SERIES 2016A	06/29/16	8,840,000	3	8,840,000				8,840,000	6,895,827	
31	GO LIMITED TAX SCHOOL BONDS, SERIES 2016B	06/29/16	1,265,000	3	1,265,000			990,000	275,000	275,000	
32											
33									0		
34									0		
35									0		
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	0	990,000	9,115,000	7,170,827	
50	* Each type of debt issued must be identified separately with the amount:										
51	1. Working Cash Fund Bonds										
52	2. Funding Bonds										
53	3. Refunding Bonds										
54	4. Fire Prevent, Safety, Environmental and Energy Bonds										
55	5. Tort Judgment Bonds										
56	6. Building Bonds										
57	7. Other										
58	8. Other										
59	9. Other										
60											

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2019										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		1,023,515				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970						0
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						0
10	Other Receipts (Describe & Itemize)				--						
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	Total Receipts					0	1,023,515		0	0	0
13	DISBURSEMENTS:										
14	Instruction				10 or 50-1000						
15	Facilities Acquisition & Construction Services				20 or 60-2530		1,023,515				
16	Tort Immunity Services				10, 20, 40-2360-2370						
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt				30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
20	Debt Services Other (Describe & Itemize)				30-5400						
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)				--						
23	Total Disbursements					0	1,023,515		0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2020					0	0		0	0	0
25	Reserved Fund Balance				714						
26	Unreserved Fund Balance				730	0	0		0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32	Total Claims Payments:										
33	Total Reserve Remaining:										
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
45											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost</b> <b>Beginning</b> <b>July 1, 2019</b>	<b>Add:</b> <b>Additions</b> <b>July 1, 2019 thru</b> <b>June 30, 2020</b>	<b>Less: Deletions</b> <b>July 1, 2019 thru</b> <b>June 30, 2020</b>	<b>Cost Ending</b> <b>June 30, 2020</b>	<b>Life In</b> <b>Years</b>	<b>Accumulated</b> <b>Depreciation</b> <b>Beginning</b> <b>July 1, 2019</b>	<b>Add:</b> <b>Depreciation</b> <b>Allowable</b> <b>July 1, 2019 thru</b> <b>June 30, 2020</b>	<b>Less: Depreciation</b> <b>Deletions</b> <b>July 1, 2019 thru</b> <b>June 30, 2020</b>	<b>Accumulated</b> <b>Depreciation Ending</b> <b>June 30, 2020</b>	<b>Ending Balance</b> <b>Undepreciated</b> <b>June 30, 2020</b>
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	369,846			369,846						369,846
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
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	Temporary Buildings	232				0	20				0	0
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	Capitalized Equipment	250										
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	975,420
13	5 Yr Schedule	252	200,606	55,033		255,639	5	160,821	22,990		183,811	71,828
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	35,172,833	408,996	153,646	35,428,183		15,636,066	1,399,803	94,042	16,941,827	18,486,356
17	Non-Capitalized Equipment	700				323,259	10		32,326			
18	Allowable Depreciation								1,432,129			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	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			<b>Total Expenditures</b>	\$	<b>20,283,262</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+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 Progs - 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			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>	\$	<b>3,773,639</b>	
78			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>		<b>16,509,623</b>	
79			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>		<b>991.20</b>	
80			<b>Estimated OEPP (Line 78 divided by Line 79)</b>	\$	<b>16,656.20</b>	
82	<b>PER CAPITA TUITION CHARGE</b>					
84	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
85	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	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	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
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	
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.						
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.						
185							
186	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>						

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

**Instructions:**

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

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

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

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

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

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

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

5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2022.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<b>Enter as shown here: ED-Instruction-Other</b>	<b>10-1000-600</b>	<b>Company Name</b>	<b>500,000</b>	<b>25,000</b>	<b>475,000</b>
O&M - Cleaning Services - Purchase Service	20-2540-300	Celtic Environmental Company	62,734	25,000	37,734
ED - Food Service - Purchase Service	10-2560-300	Organic Life	298,938	25,000	273,938
O&M - Cleaning Services - Purchase Service	20-2540-300	Harvard Maintenance, Inc.	267,554	25,000	242,554
Tran - Regular Transportation - Purchase Service	40-2550-300	A&B Bus Company	158,229	25,000	133,229
O&M - Natural Gas - Purchase Service	20-2540-400	CenterPoint Energy Services	34,994	25,000	9,994
Tort - Property Insurance - Purchase Service	80-2300-300	SSCIP	53,745	25,000	28,745
Tort - Worker's Comp - Purchase Service	80-2300-300	Accident Fund	35,908	25,000	10,908
Ed - BOE - Purchase Services	10-2300-300	Eder, Casella & Co	33,250	25,000	8,250
Ed - Regular Programs - Purchase Services	10-1000-300	Apple	61,280	25,000	36,280
Tran - Regular Transportation - Purchase Service	40-2550-300	NorthShore Transit	356,452	25,000	331,452
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

Indirect Cost Plan  
(double click to  
view)

Fund-Function-  
Object Chart  
(double click)

[illegible]

[illegible]

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			1,363,084	0	1,113,084

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<del>EXPENSE</del> <del>FUNCTION</del> <del>of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</del> (Source document CODE)							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					104,946		
11	Value of Commodities Received for Fiscal Year 2020 (include the value of commodities when determining if a Single Audit is required).					36,550		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction	Function	Restricted Program		Unrestricted Program			
20	Support Services:	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
21	Pupil	2100		8,683,970		8,683,970		
22	Instructional Staff	2200		1,243,698		1,243,698		
23	General Admin.	2300		1,018,688		1,018,688		
24	School Admin	2400		825,216		825,216		
25	Business:			1,208,365		1,208,365		
26	Direction of Business Spt. Srv.	2510	168,013	0	168,013	0		
27	Fiscal Services	2520	324,349	0	324,349	0		
28	Oper. & Maint. Plant Services	2540		1,239,375		1,239,375		
29	Pupil Transportation	2550		694,299		694,299		
30	Food Services	2560		130,878		130,878		
31	Internal Services	2570	87,260	0	87,260	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630						
36	Staff Services	2640	5,299		114,052	5,299	114,052	
37	Data Processing Services	2660	565,250	0		565,250	0	
38	Other:	2900		0			0	
39	Community Services	3000		21,663			21,663	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(1,113,084)		(1,113,084)		
41	Total		1,150,171	14,067,120		2,389,546	12,827,745	
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	1,150,171	Total Indirect Costs:	2,389,546		
44			Total Direct Costs:	14,067,120	Total Direct Costs:	12,827,745		
45			= 8.18%		= 18.63%			
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2020										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	SKOKIE SCHOOL DISTRICT 73 1/2										
7	05-016-0735-02										
8		<div>Check box if this schedule is not applicable.....</div>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	<div>➔</div>									
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning		X	X		Niles Township Curriculum Coordinating Council					
12	Custodial Services		X	X		Havard (outsourced)					
13	Educational Shared Programs		X	X		Niles Township HS 219					
14	Employee Benefits		X	X		EBC (Education Benefit Cooperative)					
15	Energy Purchasing										
16	Food Services		X	X		District 73 Organic Life Food Service (Outsourced)					
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X		Select Schools Insurance Cooperative					
20	Investment Pools		X	X		Township Treasurer, IPTIP, IIIT, Liquid Asset Fund					
21	Legal Services										
22	Maintenance Services		X	X		Stanton Mechanicals (Outsourced)					
23	Personnel Recruitment										
24	Professional Development		X	X		Niles Twp Dist 67, 68, 69, 70, 71, 72, 73, 74, 219, 807					
25	Shared Personnel										
26	Special Education Cooperatives		X	X		Niles Township District for Special Education 807					
27	STEM (science, technology, engineering and math) Program Offerings		X	X		Niles Township HS 219					
28	Supply & Equipment Purchasing		X	X		Bidding/Purchasing - National IPA, US Communities					
29	Technology Services		X	X		Village of Skokie - INET					
30	Transportation		X	X		North Shore Transit, A&B Bus (Outsourced)					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements		X	X		Niles Township ELL Parent Center					
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

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

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

School District Name:  
 RCDT Number:

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	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	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	0	768,780	803,010	0	0	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

Date

Contact Name (for questions)

Contact Telephone Number

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020

☐ The district will amend their budget to become in compliance with the limitation.

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



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

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

School District Name: SKOKIE SCHOOL DISTRICT 73 1/2

RCDT Number: 05-016-0735-02

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020						
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions
Claims Paid from Self Insurance Fund	2361	0							0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	0							0
Unemployment Insurance Payments	2363	6,370							6,370
Insurance Payments (Regular or Self-Insurance)	2364	15,603							15,603
Risk Management and Claims Services Payments	2365	0							0
Judgment and Settlements	2366	0							0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0							0
Reciprocal Insurance Payments	2368	0							0
Legal Services	2369	0							0
Property Insurance (Buildings & Grounds)	2371	0							0
Vehicle Insurance (Transportation)	2372	0							0
<b>Totals</b>		<b>21,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,973</b>

#### Inserting Tab into Existing AFR

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

#### Linking Example

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

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

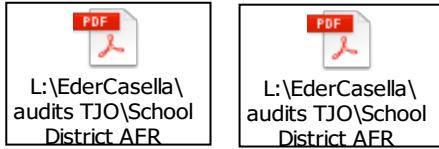
**Please email finance1@isbe.net or call 217-785-8779 with any questions.**

**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.

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



***[Please insert files above]***

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	15,926,533	1,984,196	2,044,950	380,873	20,336,552
9	Direct Expenditures	16,506,192	1,255,152	728,216		18,489,560
10	Difference	(579,659)	729,044	1,316,734	380,873	1,846,992
11	Fund Balance - June 30, 2019	13,620,866	5,128,130	2,744,366	6,407,459	27,900,821
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					

## Audit Checklist

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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

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

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

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

**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**

**RECONCILIATION OF FEDERAL REVENUES**  
**Year Ending June 30, 2020**  
**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 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)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 760,507</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 760,507</b>
--------------------------------------	-------------------

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
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**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

[illegible]

- **(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.**

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

## SKOKIE SCHOOL DISTRICT 73 1/2

05-016-0735-02

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2020

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of [Entity #XYZ] and is presented on the [Identify Basis of Accounting]. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the [General-Purpose or Basic] financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate?

YES

NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

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

NON-CASH COMMODITIES (CFDA 10.555)\*\*:

\$0

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS &amp; VEGETABLES

\$0

Total Non-Cash

\$0

**Note 5: Other Information**

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

Property

Auto

General Liability

Workers Compensation

Loans/Loan Guarantees Outstanding at June 30:

District had Federal grants requiring matching expenditures

(Yes/No)

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

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

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

**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, Disclaimer<sup>7</sup>)

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

\_\_\_\_\_ YES \_\_\_\_\_ NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

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

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

\$0

% tested as Major

#DIV/0!

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

\_\_\_\_\_

Auditee qualified as low-risk auditee?

\_\_\_\_\_ YES \_\_\_\_\_ NO

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

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

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

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

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

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. FINDING NUMBER: <sup>11</sup>	2020- _____	2. THIS FINDING IS:	<input type="checkbox"/>	New	<input type="checkbox"/>	Repeat from Prior Year? Year originally reported? _____
3. Criteria or specific requirement						
4. Condition						
5. Context <sup>12</sup>						
6. Effect						
7. Cause						
8. Recommendation						
9. Management's response <sup>13</sup>						

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

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

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

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: <sup>14</sup>	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)				
9. Condition <sup>15</sup>				
10. Questioned Costs <sup>16</sup>				
11. Context <sup>17</sup>				
12. Effect				
13. Cause				
14. Recommendation				
15. Management's response <sup>18</sup>				

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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

**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2020**

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

**Finding Number**

**Condition**

**Current Status<sup>20</sup>**

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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