

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

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

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

☒ School District
☐ Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 34-049-0700-02</p> <p>County Name: LAKE</p> <p>Name of School District/Joint Agreement: LIBERTYVILLE SCHOOL DISTRICT NO. 70</p> <p>Address: 1381 WEST LAKE STREET</p> <p>City: LIBERTYVILLE</p> <p>Email Address:</p> <p>Zip Code: 60048</p>	<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>	<p align="center"><u>Certified Public Accountant Information</u></p> <p>Name of Auditing Firm: EVOY, KAMSCHULTE, JACOBS & CO. LLP</p> <p>Name of Audit Manager: John D. Aceto, Jr., CPA</p> <p>Address: 2122 Yeoman Street</p> <p>City: Waukegan State: IL</p> <p>Phone Number: 847-662-8300 Fax Number: 847-662-8305</p> <p>IL License Number (9 digit): 066-033289 Expiration Date: 11/30/21</p> <p>Email Address: jaceto@ekjllp.com</p>
<p align="center"><u>Annual Financial Report</u></p> <p>Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p align="center"><u>Single Audit Status:</u></p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>	<p align="center">ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/C</p>
<p>District Superintendent/Administrator Name (Type or Print): Dr. Matt Barbini</p> <p>Email Address:</p> <p>Telephone: 847-362-9030 Fax Number: 847-362-3003</p> <p>Signature & Date:</p>	<p>Township Treasurer Name (type or print)</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>

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

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

<u>mation</u>
Zip Code: 60087
ook ISC

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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 embed 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.

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AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 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: 1/1/92 (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:

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
Deferred Revenues (490)					
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)					
Direct Receipts/Revenue					
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)					
Total					

- 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:

Evoy, Kamschulte, Jacobs & Co. LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

Total
\$-
\$-
\$-

e

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<u>FINANCIAL PROFILE INFORMATION</u>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<u>Tax Year 2019</u>			Equalized Assessed Valuation (EAV):					1,126,881,815				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.022734		+ 0.003323		+ 0.001049		= 0.027110		0.000087		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	33,185,041		34,674,292		(1,489,251)		15,706,616						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					77,754,845						
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		16,156,601								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N
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42													

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: LIBERTYVILLE SCHOOL DISTRICT NO. 70

District Code: 34-049-0700-02

County Name: LAKE

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)

Funds 10, 20, 40, 70 + (50 & 80 if negative)

Total

15,706,616.00

Ratio

0.490

Score

Weight

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Funds 10, 20, 40, & 70,

32,050,698.00

Value

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Minus Funds 10 & 20

(1,134,343.00)

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Funds 10, 20 & 40

Total

34,674,292.00

Ratio

1.082

Score

Adjustment

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)

Funds 10, 20, 40 & 70,

32,050,698.00

Weight

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
Possible Adjustment:

Minus Funds 10 & 20

(1,134,343.00)

Value

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Funds 10, 20 40 & 70

Total

17,341,782.00

Days

180.04

Score

Weight

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Funds 10, 20, 40 divided by 360

96,317.48

Value

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)

Funds 10, 20 & 40

Total

0.00

Percent

100.00

Score

Weight

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

(.85 x EAV) x Sum of Combined Tax Rates

25,967,301.10

Value

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)

Total

16,156,601.00

Percent

79.22

Score

Weight

Total Long-Term Debt Allowed (P3, Cell H31)

77,754,845.24

Value

Total Profile Score:

Estimated 2021 Financial Profile Designation:

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

	O	F	Q	R
1				
2				
3				
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5				
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9				
10				
11		4		
12		0.35		
13		1.40		
14				
15				
16		3		
17		0		
18		0.35		
19				
20		1.05		
21				
22				
23		4		
24		0.10		
25		0.40		
26				
27		4		
28		0.10		
29		0.40		
30				
31		4		
32		0.10		
33		0.40		
34				
35		3.65	*	
36				
37		<u>RECOGNITION</u>		
38				
39				
40	ore			
41				
42				

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

	A	B	C	D	E	F	G	H	I	J
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort
3	CURRENT ASSETS (100)									
4	Cash (Accounts 111 through 115) ¹		9,560,441	1,707,594	25,914	342,229	322,637	80,800	5,731,518	
5	Investments	120								
6	Taxes Receivable	130								
7	Interfund Receivables	140								
8	Intergovernmental Accounts Receivable	150								
9	Other Receivables	160								
10	Inventory	170								
11	Prepaid Items	180								
12	Other Current Assets (Describe & Itemize)	190								
13	Total Current Assets		9,560,441	1,707,594	25,914	342,229	322,637	80,800	5,731,518	0
14	CAPITAL ASSETS (200)									
15	Works of Art & Historical Treasures	210								
16	Land	220								
17	Building & Building Improvements	230								
18	Site Improvements & Infrastructure	240								
19	Capitalized Equipment	250								
20	Construction in Progress	260								
21	Amount Available in Debt Service Funds	340								
22	Amount to be Provided for Payment on Long-Term Debt	350								
23	Total Capital Assets									
24	CURRENT LIABILITIES (400)									
25	Interfund Payables	410								
26	Intergovernmental Accounts Payable	420								
27	Other Payables	430								
28	Contracts Payable	440								
29	Loans Payable	460								
30	Salaries & Benefits Payable	470								
31	Payroll Deductions & Withholdings	480	1,609,836	25,330			77,774			
32	Deferred Revenues & Other Current Liabilities	490								
33	Due to Activity Fund Organizations	493								
34	Total Current Liabilities		1,609,836	25,330	0	0	77,774	0	0	0
35	LONG-TERM LIABILITIES (500)									
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
37	Total Long-Term Liabilities									
38	Reserved Fund Balance	714								
39	Unreserved Fund Balance	730	7,950,605	1,682,264	25,914	342,229	244,863	80,800	5,731,518	
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance		9,560,441	1,707,594	25,914	342,229	322,637	80,800	5,731,518	0

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

	A	B	K
1	ASSETS		(90)
2	(Enter Whole Dollars)	Acct. #	Fire Prevention & Safety
3	CURRENT ASSETS (100)		
4	Cash (Accounts 111 through 115) ¹		
5	Investments	120	
6	Taxes Receivable	130	
7	Interfund Receivables	140	
8	Intergovernmental Accounts Receivable	150	
9	Other Receivables	160	
10	Inventory	170	
11	Prepaid Items	180	
12	Other Current Assets (Describe & Itemize)	190	
13	Total Current Assets		0
14	CAPITAL ASSETS (200)		
15	Works of Art & Historical Treasures	210	
16	Land	220	
17	Building & Building Improvements	230	
18	Site Improvements & Infrastructure	240	
19	Capitalized Equipment	250	
20	Construction in Progress	260	
21	Amount Available in Debt Service Funds	340	
22	Amount to be Provided for Payment on Long-Term Debt	350	
23	Total Capital Assets		
24	CURRENT LIABILITIES (400)		
25	Interfund Payables	410	
26	Intergovernmental Accounts Payable	420	
27	Other Payables	430	
28	Contracts Payable	440	
29	Loans Payable	460	
30	Salaries & Benefits Payable	470	
31	Payroll Deductions & Withholdings	480	
32	Deferred Revenues & Other Current Liabilities	490	
33	Due to Activity Fund Organizations	493	
34	Total Current Liabilities		0
35	LONG-TERM LIABILITIES (500)		
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511	
37	Total Long-Term Liabilities		
38	Reserved Fund Balance	714	
39	Unreserved Fund Balance	730	
40	Investment in General Fixed Assets		
41	Total Liabilities and Fund Balance		0

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

	A		B	L	M	N	
1	ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	Account Groups		
2					General Fixed Assets	General Long-Term Debt	
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) ¹			153,923			
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets			153,923			
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220		313,824			
17	Building & Building Improvements	230		69,541,661			
18	Site Improvements & Infrastructure	240		1,802,502			
19	Capitalized Equipment	250		14,516,085			
20	Construction in Progress	260					
21	Amount Available in Debt Service Funds	340			25,914		
22	Amount to be Provided for Payment on Long-Term Debt	350			16,130,687		
23	Total Capital Assets			86,174,072		16,156,601	
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493	153,923				
34	Total Current Liabilities			153,923			
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				16,156,601	
37	Total Long-Term Liabilities						16,156,601
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets			86,174,072			
41	Total Liabilities and Fund Balance			153,923	86,174,072	16,156,601	

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

1	A	B	C	D	E	F	G	H	I	J
2	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
3	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
4	RECEIPTS/REVENUES									
5	LOCAL SOURCES	1000	24,341,129	3,957,384	1,395,041	1,563,106	942,092	25,707	203,022	0
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
7	STATE SOURCES	3000	1,915,288	50,000	0	720,278	0	0	0	0
8	FEDERAL SOURCES	4000	434,834	0	0	0	0	0	0	0
9	Total Direct Receipts/Revenues		26,691,251	4,007,384	1,395,041	2,283,384	942,092	25,707	203,022	0
10	Receipts/Revenues for "On Behalf" Payments ²	3998	15,543,601							
11	Total Receipts/Revenues		42,234,852	4,007,384	1,395,041	2,283,384	942,092	25,707	203,022	0
12	DISBURSEMENTS/EXPENDITURES									
13	Instruction	1000	19,304,227				337,156			
14	Support Services	2000	9,715,563	2,824,516		2,204,111	579,020	5,950,400		0
15	Community Services	3000	66,273	0		0	287			
16	Payments to Other Districts & Governmental Units	4000	454,886	104,716	0	0	67,935	0		0
17	Debt Service	5000	0	0	2,504,668	0	0			0
18	Total Direct Disbursements/Expenditures		29,540,949	2,929,232	2,504,668	2,204,111	984,398	5,950,400		0
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,543,601	0	0	0	0	0		0
20	Total Disbursements/Expenditures		45,084,550	2,929,232	2,504,668	2,204,111	984,398	5,950,400		0
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,849,698)	1,078,152	(1,109,627)	79,273	(42,306)	(5,924,693)	203,022	0
22	OTHER SOURCES/USES OF FUNDS									
23	OTHER SOURCES OF FUNDS (7000)									
24	PERMANENT TRANSFER FROM VARIOUS FUNDS									
25	Abolishment of the Working Cash Fund ¹²	7110								
26	Abatement of the Working Cash Fund ¹²	7110								
27	Transfer of Working Cash Fund Interest	7120		102,000						
28	Transfer Among Funds	7130								
29	Transfer of Interest	7140								
30	Transfer from Capital Project Fund to O&M Fund	7150								
31	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160								
32	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170								
33	SALE OF BONDS (7200)									
34	Principal on Bonds Sold	7210								
35	Premium on Bonds Sold	7220								
36	Accrued Interest on Bonds Sold	7230								
37	Sale or Compensation for Fixed Assets ⁶	7300								
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			871,493					
39	Transfer to Debt Service to Pay Interest on Capital Leases	7500			262,850					
40	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
42	Transfer to Capital Projects Fund	7800						0		
43	ISBE Loan Proceeds	7900								
44	Other Sources Not Classified Elsewhere	7990								
45	Total Other Sources of Funds		0	102,000	1,134,343	0	0	0	0	0
46	OTHER USES OF FUNDS (8000)									

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

1	A	B	C	D	E	F	G	H	I	J
2	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
46	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0	
48	Transfer of Working Cash Fund Interest ¹²	8120							102,000	
49	Transfer Among Funds	8130								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	211,493	660,000						
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440								
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	21,155	241,695						
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990								
76	Total Other Uses of Funds		232,648	901,695	0	0	0	0	102,000	0
77	Total Other Sources/Uses of Funds		(232,648)	(799,695)	1,134,343	0	0	0	(102,000)	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,082,346)	278,457	24,716	79,273	(42,306)	(5,924,693)	101,022	0
79	Fund Balances - July 1, 2019		11,032,951	1,403,807	1,198	262,956	287,169	6,005,493	5,630,496	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2020		7,950,605	1,682,264	25,914	342,229	244,863	80,800	5,731,518	0

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

1	A	B	K
	Description	(Enter	(90)
2	Whole Dollars)	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	
10	Total Receipts/Revenues		0
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
19	Total Disbursements/Expenditures		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets ⁶	7300	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		

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

1	A	B	K
	Description	(Enter	(90)
2	Whole Dollars)	Acct #	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		0
79	Fund Balances - July 1, 2019		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2020		0

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)								
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100							
5	Designated Purposes Levies (1110-1120) ⁷		23,196,864	3,356,810	803,713	1,094,871	251,661		94,003
6	Leasing Purposes Levy ⁸	1130							
7	Special Education Purposes Levy	1140					60,613		
8	FICA/Medicare Only Purposes Levies	1150					251,848		
9	Area Vocational Construction Purposes Levy	1160							
10	Summer School Purposes Levy	1170							
11	Other Tax Levies (Describe & Itemize)	1190							
12	Total Ad Valorem Taxes Levied By District		23,196,864	3,356,810	803,713	1,094,871	564,122	0	94,003
13	PAYMENTS IN LIEU OF TAXES	1200							
14	Mobile Home Privilege Tax	1210							
15	Payments from Local Housing Authorities	1220							
16	Corporate Personal Property Replacement Taxes ⁹	1230	135,354	36,075			372,210		
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290							
18	Total Payments in Lieu of Taxes		135,354	36,075	0	0	372,210	0	0
19	TUITION	1300							
20	Regular - Tuition from Pupils or Parents (In State)	1311							
21	Regular - Tuition from Other Districts (In State)	1312							
22	Regular - Tuition from Other Sources (In State)	1313							
23	Regular - Tuition from Other Sources (Out of State)	1314							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321							
25	Summer Sch - Tuition from Other Districts (In State)	1322							
26	Summer Sch - Tuition from Other Sources (In State)	1323							
27	Summer Sch - Tuition from Other Sources (Out of State)	1324							
28	CTE - Tuition from Pupils or Parents (In State)	1331							
29	CTE - Tuition from Other Districts (In State)	1332							
30	CTE - Tuition from Other Sources (In State)	1333							
31	CTE - Tuition from Other Sources (Out of State)	1334							
32	Special Ed - Tuition from Pupils or Parents (In State)	1341							
33	Special Ed - Tuition from Other Districts (In State)	1342							
34	Special Ed - Tuition from Other Sources (In State)	1343							
35	Special Ed - Tuition from Other Sources (Out of State)	1344							
36	Adult - Tuition from Pupils or Parents (In State)	1351							
37	Adult - Tuition from Other Districts (In State)	1352							
38	Adult - Tuition from Other Sources (In State)	1353							
39	Adult - Tuition from Other Sources (Out of State)	1354							
40	Total Tuition		0						
41	TRANSPORTATION FEES	1400							
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				2,550			
43	Regular - Transp Fees from Other Districts (In State)	1412				461,423			
44	Regular - Transp Fees from Other Sources (In State)	1413							
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415							
46	Regular Transp Fees from Other Sources (Out of State)	1416							
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421							
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422							
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423							
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424							
51	CTE - Transp Fees from Pupils or Parents (In State)	1431							
52	CTE - Transp Fees from Other Districts (In State)	1432							
53	CTE - Transp Fees from Other Sources (In State)	1433							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
54	CTE - Transp Fees from Other Sources (Out of State)	1434							
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441							
56	Special Ed - Transp Fees from Other Districts (In State)	1442							
57	Special Ed - Transp Fees from Other Sources (In State)	1443							
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444							
59	Adult - Transp Fees from Pupils or Parents (In State)	1451							
60	Adult - Transp Fees from Other Districts (In State)	1452							
61	Adult - Transp Fees from Other Sources (In State)	1453							
62	Adult - Transp Fees from Other Sources (Out of State)	1454							
63	Total Transportation Fees					463,973			
64	EARNINGS ON INVESTMENTS	1500							
65	Interest on Investments	1510	237,471	18,182	1,328	4,262	5,760	25,707	109,019
66	Gain or Loss on Sale of Investments	1520							
67	Total Earnings on Investments		237,471	18,182	1,328	4,262	5,760	25,707	109,019
68	FOOD SERVICE	1600							
69	Sales to Pupils - Lunch	1611	289,548						
70	Sales to Pupils - Breakfast	1612							
71	Sales to Pupils - A la Carte	1613							
72	Sales to Pupils - Other (Describe & Itemize)	1614							
73	Sales to Adults	1620							
74	Other Food Service (Describe & Itemize)	1690							
75	Total Food Service		289,548						
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700							
77	Admissions - Athletic	1711							
78	Admissions - Other (Describe & Itemize)	1719							
79	Fees	1720							
80	Book Store Sales	1730							
81	Other District/School Activity Revenue (Describe & Itemize)	1790							
82	Total District/School Activity Income		0	0					
83	TEXTBOOK INCOME	1800							
84	Rentals - Regular Textbooks	1811	255,636						
85	Rentals - Summer School Textbooks	1812							
86	Rentals - Adult/Continuing Education Textbooks	1813							
87	Rentals - Other (Describe & Itemize)	1819							
88	Sales - Regular Textbooks	1821							
89	Sales - Summer School Textbooks	1822							
90	Sales - Adult/Continuing Education Textbooks	1823							
91	Sales - Other (Describe & Itemize)	1829							
92	Other (Describe & Itemize)	1890							
93	Total Textbook Income		255,636						
94	OTHER REVENUE FROM LOCAL SOURCES	1900							
95	Rentals	1910		55,623					
96	Contributions and Donations from Private Sources	1920	4,701						
97	Impact Fees from Municipal or County Governments	1930		70,973					
98	Services Provided Other Districts	1940							
99	Refund of Prior Years' Expenditures	1950							
100	Payments of Surplus Moneys from TIF Districts	1960	100,000	407,657	590,000				
101	Drivers' Education Fees	1970							
102	Proceeds from Vendors' Contracts	1980							
103	School Facility Occupation Tax Proceeds	1983							
104	Payment from Other Districts	1991							
105	Sale of Vocational Projects	1992							
106	Other Local Fees (Describe & Itemize)	1993							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
107	Other Local Revenues (Describe & Itemize)	1999	121,555	12,064					
108	Total Other Revenue from Local Sources		226,256	546,317	590,000	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	24,341,129	3,957,384	1,395,041	1,563,106	942,092	25,707	203,022
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)								
111	Flow-through Revenue from State Sources	2100							
112	Flow-through Revenue from Federal Sources	2200							
113	Other Flow-Through (Describe & Itemize)	2300							
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	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	1,794,378						
118	General State Aid - Hold Harmless/Supplemental	3002							
119	Reorganization Incentives (Accounts 3005-3021)	3005							
120	General State Aid - Fast Growth District Grant	3030							
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099							
122	Total Unrestricted Grants-In-Aid		1,794,378	0	0	0	0	0	
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)								
124	SPECIAL EDUCATION								
125	Special Education - Private Facility Tuition	3100	120,910						
126	Special Education - Funding for Children Requiring Sp ED Services	3105							
127	Special Education - Personnel	3110							
128	Special Education - Orphanage - Individual	3120							
129	Special Education - Orphanage - Summer Individual	3130							
130	Special Education - Summer School	3145							
131	Special Education - Other (Describe & Itemize)	3199							
132	Total Special Education		120,910	0		0			
133	CAREER AND TECHNICAL EDUCATION (CTE)								
134	CTE - Technical Education - Tech Prep	3200							
135	CTE - Secondary Program Improvement (CTEI)	3220							
136	CTE - WECEP	3225							
137	CTE - Agriculture Education	3235							
138	CTE - Instructor Practicum	3240							
139	CTE - Student Organizations	3270							
140	CTE - Other (Describe & Itemize)	3299							
141	Total Career and Technical Education		0	0			0		
142	BILINGUAL EDUCATION								
143	Bilingual Ed - Downstate - TPI and TBE	3305							
144	Bilingual Education Downstate - Transitional Bilingual Education	3310							
145	Total Bilingual Ed		0				0		

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
146	State Free Lunch & Breakfast	3360							
147	School Breakfast Initiative	3365							
148	Driver Education	3370							
149	Adult Ed (from ICCB)	3410							
150	Adult Ed - Other (Describe & Itemize)	3499							
151	TRANSPORTATION								
152	Transportation - Regular and Vocational	3500				297,120			
153	Transportation - Special Education	3510				423,158			
154	Transportation - Other (Describe & Itemize)	3599							
155	Total Transportation		0	0		720,278	0		
156	Learning Improvement - Change Grants	3610							
157	Scientific Literacy	3660							
158	Truant Alternative/Optional Education	3695							
159	Early Childhood - Block Grant	3705							
160	Chicago General Education Block Grant	3766							
161	Chicago Educational Services Block Grant	3767							
162	School Safety & Educational Improvement Block Grant	3775							
163	Technology - Technology for Success	3780							
164	State Charter Schools	3815							
165	Extended Learning Opportunities - Summer Bridges	3825							
166	Infrastructure Improvements - Planning/Construction	3920							
167	School Infrastructure - Maintenance Projects	3925							
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999		50,000					
169	Total Restricted Grants-In-Aid		120,910	50,000	0	720,278	0	0	0
170	Total Receipts from State Sources	3000	1,915,288	50,000	0	720,278	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							
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009							
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)								
177	Head Start	4045							
178	Construction (Impact Aid)	4050							
179	MAGNET	4060							
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090							
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)								
183	TITLE V								
184	Title V - Innovation and Flexibility Formula	4100							
185	Title V - District Projects	4105							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
186	Title V - Rural Education Initiative (REI)	4107							
187	Title V - Other (Describe & Itemize)	4199							
188	Total Title V		0	0		0	0		
189	FOOD SERVICE								
190	Breakfast Start-Up Expansion	4200							
191	National School Lunch Program	4210							
192	Special Milk Program	4215							
193	School Breakfast Program	4220							
194	Summer Food Service Program	4225							
195	Child Adult Care Food Program	4226							
196	Fresh Fruits & Vegetables	4240							
197	Food Service - Other (Describe & Itemize)	4299							
198	Total Food Service		0				0		
199	TITLE I								
200	Title I - Low Income	4300	78,460						
201	Title I - Low Income - Neglected, Private	4305							
202	Title I - Migrant Education	4340							
203	Title I - Other (Describe & Itemize)	4399							
204	Total Title I		78,460	0		0	0		
205	TITLE IV								
206	Title IV - Safe & Drug Free Schools - Formula	4400	9,246						
207	Title IV - 21st Century Comm Learning Centers	4421							
208	Title IV - Other (Describe & Itemize)	4499							
209	Total Title IV		9,246	0		0	0		
210	FEDERAL - SPECIAL EDUCATION								
211	Fed - Spec Education - Preschool Flow-Through	4600	235,443						
212	Fed - Spec Education - Preschool Discretionary	4605							
213	Fed - Spec Education - IDEA - Flow Through	4620	10,388						
214	Fed - Spec Education - IDEA - Room & Board	4625	9,016						
215	Fed - Spec Education - IDEA - Discretionary	4630							
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699							
217	Total Federal - Special Education		254,847	0		0	0		
218	CTE - PERKINS								
219	CTE - Perkins - Title III-E - Tech Prep	4770							
220	CTE - Other (Describe & Itemize)	4799							
221	Total CTE - Perkins		0	0			0		
222	Federal - Adult Education	4810							
223	ARRA - General State Aid - Education Stabilization	4850							
224	ARRA - Title I - Low Income	4851							
225	ARRA - Title I - Neglected, Private	4852							
226	ARRA - Title I - Delinquent, Private	4853							
227	ARRA - Title I - School Improvement (Part A)	4854							
228	ARRA - Title I - School Improvement (Section 1003g)	4855							
229	ARRA - IDEA - Part B - Preschool	4856							
230	ARRA - IDEA - Part B - Flow-Through	4857							
231	ARRA - Title IID - Technology-Formula	4860							
232	ARRA - Title IID - Technology-Competitive	4861							
233	ARRA - McKinney - Vento Homeless Education	4862							
234	ARRA - Child Nutrition Equipment Assistance	4863							
235	Impact Aid Formula Grants	4864							
236	Impact Aid Competitive Grants	4865							
237	Qualified Zone Academy Bond Tax Credits	4866							
238	Qualified School Construction Bond Credits	4867							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
239	Build America Bond Tax Credits	4868							
240	Build America Bond Interest Reimbursement	4869							
241	ARRA - General State Aid - Other Govt Services Stabilization	4870							
242	Other ARRA Funds - II	4871							
243	Other ARRA Funds - III	4872							
244	Other ARRA Funds - IV	4873							
245	Other ARRA Funds - V	4874							
246	ARRA - Early Childhood	4875							
247	Other ARRA Funds VII	4876							
248	Other ARRA Funds VIII	4877							
249	Other ARRA Funds IX	4878							
250	Other ARRA Funds X	4879							
251	Other ARRA Funds Ed Job Fund Program	4880							
252	Total Stimulus Programs		0	0	0	0	0	0	
253	Race to the Top Program	4901							
254	Race to the Top - Preschool Expansion Grant	4902							
255	Title III - Immigrant Education Program (IEP)	4905							
256	Title III - Language Inst Program - Limited Eng (LPLEP)	4909							
257	McKinney Education for Homeless Children	4920							
258	Title II - Eisenhower Professional Development Formula	4930							
259	Title II - Teacher Quality	4932	29,036						
260	Federal Charter Schools	4960							
261	State Assessment Grants	4981							
262	Grant for State Assessments and Related Activities	4982							
263	Medicaid Matching Funds - Administrative Outreach	4991	63,245						
264	Medicaid Matching Funds - Fee-for-Service Program	4992							
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998							
266	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		434,834	0	0	0	0	0	
267	Total Receipts/Revenues from Federal Sources	4000	434,834	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		26,691,251	4,007,384	1,395,041	2,283,384	942,092	25,707	203,022

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

	A	B	J	K
1			(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)			
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100		
5	Designated Purposes Levies (1110-1120) ⁷			
6	Leasing Purposes Levy ⁸	1130		
7	Special Education Purposes Levy	1140		
8	FICA/Medicare Only Purposes Levies	1150		
9	Area Vocational Construction Purposes Levy	1160		
10	Summer School Purposes Levy	1170		
11	Other Tax Levies (Describe & Itemize)	1190		
12	Total Ad Valorem Taxes Levied By District		0	0
13	PAYMENTS IN LIEU OF TAXES	1200		
14	Mobile Home Privilege Tax	1210		
15	Payments from Local Housing Authorities	1220		
16	Corporate Personal Property Replacement Taxes ⁹	1230		
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290		
18	Total Payments in Lieu of Taxes		0	0
19	TUITION	1300		
20	Regular - Tuition from Pupils or Parents (In State)	1311		
21	Regular - Tuition from Other Districts (In State)	1312		
22	Regular - Tuition from Other Sources (In State)	1313		
23	Regular - Tuition from Other Sources (Out of State)	1314		
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321		
25	Summer Sch - Tuition from Other Districts (In State)	1322		
26	Summer Sch - Tuition from Other Sources (In State)	1323		
27	Summer Sch - Tuition from Other Sources (Out of State)	1324		
28	CTE - Tuition from Pupils or Parents (In State)	1331		
29	CTE - Tuition from Other Districts (In State)	1332		
30	CTE - Tuition from Other Sources (In State)	1333		
31	CTE - Tuition from Other Sources (Out of State)	1334		
32	Special Ed - Tuition from Pupils or Parents (In State)	1341		
33	Special Ed - Tuition from Other Districts (In State)	1342		
34	Special Ed - Tuition from Other Sources (In State)	1343		
35	Special Ed - Tuition from Other Sources (Out of State)	1344		
36	Adult - Tuition from Pupils or Parents (In State)	1351		
37	Adult - Tuition from Other Districts (In State)	1352		
38	Adult - Tuition from Other Sources (In State)	1353		
39	Adult - Tuition from Other Sources (Out of State)	1354		
40	Total Tuition			
41	TRANSPORTATION FEES	1400		
42	Regular - Transp Fees from Pupils or Parents (In State)	1411		
43	Regular - Transp Fees from Other Districts (In State)	1412		
44	Regular - Transp Fees from Other Sources (In State)	1413		
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415		
46	Regular Transp Fees from Other Sources (Out of State)	1416		
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421		
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422		
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423		
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424		
51	CTE - Transp Fees from Pupils or Parents (In State)	1431		
52	CTE - Transp Fees from Other Districts (In State)	1432		
53	CTE - Transp Fees from Other Sources (In State)	1433		

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

	A	B	J	K
1			(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
54	CTE - Transp Fees from Other Sources (Out of State)	1434		
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441		
56	Special Ed - Transp Fees from Other Districts (In State)	1442		
57	Special Ed - Transp Fees from Other Sources (In State)	1443		
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444		
59	Adult - Transp Fees from Pupils or Parents (In State)	1451		
60	Adult - Transp Fees from Other Districts (In State)	1452		
61	Adult - Transp Fees from Other Sources (In State)	1453		
62	Adult - Transp Fees from Other Sources (Out of State)	1454		
63	Total Transportation Fees			
64	EARNINGS ON INVESTMENTS	1500		
65	Interest on Investments	1510		
66	Gain or Loss on Sale of Investments	1520		
67	Total Earnings on Investments		0	0
68	FOOD SERVICE	1600		
69	Sales to Pupils - Lunch	1611		
70	Sales to Pupils - Breakfast	1612		
71	Sales to Pupils - A la Carte	1613		
72	Sales to Pupils - Other (Describe & Itemize)	1614		
73	Sales to Adults	1620		
74	Other Food Service (Describe & Itemize)	1690		
75	Total Food Service			
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700		
77	Admissions - Athletic	1711		
78	Admissions - Other (Describe & Itemize)	1719		
79	Fees	1720		
80	Book Store Sales	1730		
81	Other District/School Activity Revenue (Describe & Itemize)	1790		
82	Total District/School Activity Income			
83	TEXTBOOK INCOME	1800		
84	Rentals - Regular Textbooks	1811		
85	Rentals - Summer School Textbooks	1812		
86	Rentals - Adult/Continuing Education Textbooks	1813		
87	Rentals - Other (Describe & Itemize)	1819		
88	Sales - Regular Textbooks	1821		
89	Sales - Summer School Textbooks	1822		
90	Sales - Adult/Continuing Education Textbooks	1823		
91	Sales - Other (Describe & Itemize)	1829		
92	Other (Describe & Itemize)	1890		
93	Total Textbook Income			
94	OTHER REVENUE FROM LOCAL SOURCES	1900		
95	Rentals	1910		
96	Contributions and Donations from Private Sources	1920		
97	Impact Fees from Municipal or County Governments	1930		
98	Services Provided Other Districts	1940		
99	Refund of Prior Years' Expenditures	1950		
100	Payments of Surplus Moneys from TIF Districts	1960		
101	Drivers' Education Fees	1970		
102	Proceeds from Vendors' Contracts	1980		
103	School Facility Occupation Tax Proceeds	1983		
104	Payment from Other Districts	1991		
105	Sale of Vocational Projects	1992		
106	Other Local Fees (Describe & Itemize)	1993		

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

	A	B	J	K
1			(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
107	Other Local Revenues (Describe & Itemize)	1999		
108	Total Other Revenue from Local Sources		0	0
109	Total Receipts/Revenues from Local Sources	1000	0	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)			
111	Flow-through Revenue from State Sources	2100		
112	Flow-through Revenue from Federal Sources	2200		
113	Other Flow-Through (Describe & Itemize)	2300		
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000		
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)			
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)			
117	Evidence Based Funding Formula (Section 18-8.15)	3001		
118	General State Aid - Hold Harmless/Supplemental	3002		
119	Reorganization Incentives (Accounts 3005-3021)	3005		
120	General State Aid - Fast Growth District Grant	3030		
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099		
122	Total Unrestricted Grants-In-Aid		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		
127	Special Education - Personnel	3110		
128	Special Education - Orphanage - Individual	3120		
129	Special Education - Orphanage - Summer Individual	3130		
130	Special Education - Summer School	3145		
131	Special Education - Other (Describe & Itemize)	3199		
132	Total Special Education			
133	CAREER AND TECHNICAL EDUCATION (CTE)			
134	CTE - Technical Education - Tech Prep	3200		
135	CTE - Secondary Program Improvement (CTEI)	3220		
136	CTE - WECEP	3225		
137	CTE - Agriculture Education	3235		
138	CTE - Instructor Practicum	3240		
139	CTE - Student Organizations	3270		
140	CTE - Other (Describe & Itemize)	3299		
141	Total Career and Technical Education			
142	BILINGUAL EDUCATION			
143	Bilingual Ed - Downstate - TPI and TBE	3305		
144	Bilingual Education Downstate - Transitional Bilingual Education	3310		
145	Total Bilingual Ed			

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

	A	B	J	K
1			(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
146	State Free Lunch & Breakfast	3360		
147	School Breakfast Initiative	3365		
148	Driver Education	3370		
149	Adult Ed (from ICCB)	3410		
150	Adult Ed - Other (Describe & Itemize)	3499		
151	TRANSPORTATION			
152	Transportation - Regular and Vocational	3500		
153	Transportation - Special Education	3510		
154	Transportation - Other (Describe & Itemize)	3599		
155	Total Transportation			
156	Learning Improvement - Change Grants	3610		
157	Scientific Literacy	3660		
158	Truant Alternative/Optional Education	3695		
159	Early Childhood - Block Grant	3705		
160	Chicago General Education Block Grant	3766		
161	Chicago Educational Services Block Grant	3767		
162	School Safety & Educational Improvement Block Grant	3775		
163	Technology - Technology for Success	3780		
164	State Charter Schools	3815		
165	Extended Learning Opportunities - Summer Bridges	3825		
166	Infrastructure Improvements - Planning/Construction	3920		
167	School Infrastructure - Maintenance Projects	3925		
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999		
169	Total Restricted Grants-In-Aid		0	0
170	Total Receipts from State Sources	3000	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		
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009		
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)			
177	Head Start	4045		
178	Construction (Impact Aid)	4050		
179	MAGNET	4060		
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090		
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)			
183	TITLE V			
184	Title V - Innovation and Flexibility Formula	4100		
185	Title V - District Projects	4105		

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

	A	B	J	K
1			(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107		
187	Title V - Other (Describe & Itemize)	4199		
188	Total Title V			
189	FOOD SERVICE			
190	Breakfast Start-Up Expansion	4200		
191	National School Lunch Program	4210		
192	Special Milk Program	4215		
193	School Breakfast Program	4220		
194	Summer Food Service Program	4225		
195	Child Adult Care Food Program	4226		
196	Fresh Fruits & Vegetables	4240		
197	Food Service - Other (Describe & Itemize)	4299		
198	Total Food Service			
199	TITLE I			
200	Title I - Low Income	4300		
201	Title I - Low Income - Neglected, Private	4305		
202	Title I - Migrant Education	4340		
203	Title I - Other (Describe & Itemize)	4399		
204	Total Title I			
205	TITLE IV			
206	Title IV - Safe & Drug Free Schools - Formula	4400		
207	Title IV - 21st Century Comm Learning Centers	4421		
208	Title IV - Other (Describe & Itemize)	4499		
209	Total Title IV			
210	FEDERAL - SPECIAL EDUCATION			
211	Fed - Spec Education - Preschool Flow-Through	4600		
212	Fed - Spec Education - Preschool Discretionary	4605		
213	Fed - Spec Education - IDEA - Flow Through	4620		
214	Fed - Spec Education - IDEA - Room & Board	4625		
215	Fed - Spec Education - IDEA - Discretionary	4630		
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699		
217	Total Federal - Special Education			
218	CTE - PERKINS			
219	CTE - Perkins - Title IIIE - Tech Prep	4770		
220	CTE - Other (Describe & Itemize)	4799		
221	Total CTE - Perkins			
222	Federal - Adult Education	4810		
223	ARRA - General State Aid - Education Stabilization	4850		
224	ARRA - Title I - Low Income	4851		
225	ARRA - Title I - Neglected, Private	4852		
226	ARRA - Title I - Delinquent, Private	4853		
227	ARRA - Title I - School Improvement (Part A)	4854		
228	ARRA - Title I - School Improvement (Section 1003g)	4855		
229	ARRA - IDEA - Part B - Preschool	4856		
230	ARRA - IDEA - Part B - Flow-Through	4857		
231	ARRA - Title IID - Technology-Formula	4860		
232	ARRA - Title IID - Technology-Competitive	4861		
233	ARRA - McKinney - Vento Homeless Education	4862		
234	ARRA - Child Nutrition Equipment Assistance	4863		
235	Impact Aid Formula Grants	4864		
236	Impact Aid Competitive Grants	4865		
237	Qualified Zone Academy Bond Tax Credits	4866		
238	Qualified School Construction Bond Credits	4867		

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

	A	B	J	K
1			(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
239	Build America Bond Tax Credits	4868		
240	Build America Bond Interest Reimbursement	4869		
241	ARRA - General State Aid - Other Govt Services Stabilization	4870		
242	Other ARRA Funds - II	4871		
243	Other ARRA Funds - III	4872		
244	Other ARRA Funds - IV	4873		
245	Other ARRA Funds - V	4874		
246	ARRA - Early Childhood	4875		
247	Other ARRA Funds VII	4876		
248	Other ARRA Funds VIII	4877		
249	Other ARRA Funds IX	4878		
250	Other ARRA Funds X	4879		
251	Other ARRA Funds Ed Job Fund Program	4880		
252	Total Stimulus Programs		0	0
253	Race to the Top Program	4901		
254	Race to the Top - Preschool Expansion Grant	4902		
255	Title III - Immigrant Education Program (IEP)	4905		
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909		
257	McKinney Education for Homeless Children	4920		
258	Title II - Eisenhower Professional Development Formula	4930		
259	Title II - Teacher Quality	4932		
260	Federal Charter Schools	4960		
261	State Assessment Grants	4981		
262	Grant for State Assessments and Related Activities	4982		
263	Medicaid Matching Funds - Administrative Outreach	4991		
264	Medicaid Matching Funds - Fee-for-Service Program	4992		
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998		
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0	0
267	Total Receipts/Revenues from Federal Sources	4000	0	0
268	Total Direct Receipts/Revenues		0	0

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
2										
3	10 - EDUCATIONAL FUND (ED)									
4	INSTRUCTION (ED)	1000								
5	Regular Programs	1100	12,286,219	1,991,988	38,613	210,920	47,519	186,813		
6	Tuition Payment to Charter Schools	1115								
7	Pre-K Programs	1125								
8	Special Education Programs (Functions 1200-1220)	1200	2,010,417	537,707	43,913	33,871	869			
9	Special Education Programs Pre-K	1225	112,899	21,343		8,134				
10	Remedial and Supplemental Programs K-12	1250	81,512	14,865	2,000	2,898				
11	Remedial and Supplemental Programs Pre-K	1275								
12	Adult/Continuing Education Programs	1300								
13	CTE Programs	1400								
14	Interscholastic Programs	1500	469,300	6,464	8,216	8,352	4,901			
15	Summer School Programs	1600	151,530	1,971	1,381	13,163				
16	Gifted Programs	1650	422,691	74,763	3,198	1,838				
17	Driver's Education Programs	1700								
18	Bilingual Programs	1800	197,872	22,300	4,291	455				
19	Truant Alternative & Optional Programs	1900								
20	Pre-K Programs - Private Tuition	1910								
21	Regular K-12 Programs - Private Tuition	1911								
22	Special Education Programs K-12 - Private Tuition	1912						279,041		
23	Special Education Programs Pre-K - Tuition	1913								
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914								
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915								
26	Adult/Continuing Education Programs - Private Tuition	1916								
27	CTE Programs - Private Tuition	1917								
28	Interscholastic Programs - Private Tuition	1918								
29	Summer School Programs - Private Tuition	1919								
30	Gifted Programs - Private Tuition	1920								
31	Bilingual Programs - Private Tuition	1921								
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922								
33	Total Instruction ¹⁰	1000	15,732,440	2,671,401	101,612	279,631	53,289	465,854	0	0
34	SUPPORT SERVICES (ED)	2000								
35	SUPPORT SERVICES - PUPILS									
36	Attendance & Social Work Services	2110	477,181	79,984	335	1,535				
37	Guidance Services	2120								
38	Health Services	2130	424,444	66,889	51,276	9,420				
39	Psychological Services	2140	357,965	72,804	5,017	2,686				
40	Speech Pathology & Audiology Services	2150	893,206	128,190	4,147	4,911				
41	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190			55,399					
42	Total Support Services - Pupils	2100	2,152,796	347,867	116,174	18,552	0	0	0	0
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
44	Improvement of Instruction Services	2210	251,529	44,145	136,257	272,018				
45	Educational Media Services	2220	625,798	129,148	7,747	42,602	1,494			
46	Assessment & Testing	2230								
47	Total Support Services - Instructional Staff	2200	877,327	173,293	144,004	314,620	1,494	0	0	0
48	SUPPORT SERVICES - GENERAL ADMINISTRATION									
49	Board of Education Services	2310			292,226	8,720				
50	Executive Administration Services	2320	262,227	46,026	4,947	5,524				
51	Special Area Administration Services	2330	209,433	25,589	9,272	687				

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

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
52	Tort Immunity Services	2360 - 2370								
53	Total Support Services - General Administration	2300	471,660	71,615	306,445	14,931	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION									
55	Office of the Principal Services	2410	1,205,674	189,989	38,578	8,319	8,967			
56	Other Support Services - School Admin (Describe & Itemize)	2490								
57	Total Support Services - School Administration	2400	1,205,674	189,989	38,578	8,319	8,967	0	0	0
58	SUPPORT SERVICES - BUSINESS									
59	Direction of Business Support Services	2510	346,419	39,913	6,563	582				
60	Fiscal Services	2520	156,995	11,511	216,542	13,495	16,709			
61	Operation & Maintenance of Plant Services	2540								
62	Pupil Transportation Services	2550								
63	Food Services	2560	116,389	8,295	380,966					
64	Internal Services	2570								
65	Total Support Services - Business	2500	619,803	59,719	604,071	14,077	16,709	0	0	0
66	SUPPORT SERVICES - CENTRAL									
67	Direction of Central Support Services	2610								
68	Planning, Research, Development, & Evaluation Services	2620								
69	Information Services	2630	79,091	27,165	6,139	310				
70	Staff Services	2640	231,038	31,889	43,675	2,891				
71	Data Processing Services	2660	664,172	105,455	279,418	187,754	279,882			
72	Total Support Services - Central	2600	974,301	164,509	329,232	190,955	279,882	0	0	0
73	Other Support Services (Describe & Itemize)	2900								
74	Total Support Services	2000	6,301,561	1,006,992	1,538,504	561,454	307,052	0	0	0
75	COMMUNITY SERVICES (ED)	3000	22,203	4,450	3,693	35,927				
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000								
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
78	Payments for Regular Programs	4110								
79	Payments for Special Education Programs	4120			68,665			386,221		
80	Payments for Adult/Continuing Education Programs	4130								
81	Payments for CTE Programs	4140								
82	Payments for Community College Programs	4170								
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
84	Total Payments to Other Govt Units (In-State)	4100			68,665			386,221		
85	Payments for Regular Programs - Tuition	4210								
86	Payments for Special Education Programs - Tuition	4220								
87	Payments for Adult/Continuing Education Programs - Tuition	4230								
88	Payments for CTE Programs - Tuition	4240								
89	Payments for Community College Programs - Tuition	4270								
90	Payments for Other Programs - Tuition	4280								
91	Other Payments to In-State Govt Units	4290								
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0		
93	Payments for Regular Programs - Transfers	4310								
94	Payments for Special Education Programs - Transfers	4320								
95	Payments for Adult/Continuing Ed Programs-Transfers	4330								
96	Payments for CTE Programs - Transfers	4340								
97	Payments for Community College Program - Transfers	4370								
98	Payments for Other Programs - Transfers	4380								
99	Other Payments to In-State Govt Units - Transfers	4390								
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0		
101	Payments to Other Govt Units (Out-of-State)	4400								
102	Total Payments to Other Govt Units	4000			68,665			386,221		

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
2										
103	DEBT SERVICES (ED)	5000								
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
105	Tax Anticipation Warrants	5110								
106	Tax Anticipation Notes	5120								
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
108	State Aid Anticipation Certificates	5140								
109	Other Interest on Short-Term Debt	5150								
110	Total Interest on Short-Term Debt	5100						0		
111	Debt Services - Interest on Long-Term Debt	5200								
112	Total Debt Services	5000						0		
113	PROVISIONS FOR CONTINGENCIES (ED)	6000								
114	Total Direct Disbursements/Expenditures		22,056,204	3,682,843	1,712,474	877,012	360,341	852,075	0	0
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
116										
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)									
118	SUPPORT SERVICES (O&M)	2000								
119	SUPPORT SERVICES - PUPILS									
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
121	SUPPORT SERVICES - BUSINESS									
122	Direction of Business Support Services	2510								
123	Facilities Acquisition & Construction Services	2530								
124	Operation & Maintenance of Plant Services	2540	1,197,685	316,524	470,214	526,032	314,061			
125	Pupil Transportation Services	2550								
126	Food Services	2560								
127	Total Support Services - Business	2500	1,197,685	316,524	470,214	526,032	314,061	0	0	0
128	Other Support Services (Describe & Itemize)	2900								
129	Total Support Services	2000	1,197,685	316,524	470,214	526,032	314,061	0	0	0
130	COMMUNITY SERVICES (O&M)	3000								
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000								
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
133	Payments for Regular Programs	4110								
134	Payments for Special Education Programs	4120			104,716					
135	Payments for CTE Programs	4140								
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
137	Total Payments to Other Govt. Units (In-State)	4100			104,716			0		
138	Payments to Other Govt. Units (Out of State)	4400								
139	Total Payments to Other Govt Units	4000			104,716			0		
140	DEBT SERVICES (O&M)	5000								
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
142	Tax Anticipation Warrants	5110								
143	Tax Anticipation Notes	5120								
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
145	State Aid Anticipation Certificates	5140								
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
147	Total Debt Service - Interest on Short-Term Debt	5100						0		
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200								
149	Total Debt Services	5000						0		
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000								
151	Total Direct Disbursements/Expenditures		1,197,685	316,524	574,930	526,032	314,061	0	0	0
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
153										

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
154	30 - DEBT SERVICES (DS)									
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000								
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									
157	Payments for Regular Programs	4110								
158	Payments for Special Education Programs	4120								
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190								
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0		
161	DEBT SERVICES (DS)	5000								
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
163	Tax Anticipation Warrants	5110								
164	Tax Anticipation Notes	5120								
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
166	State Aid Anticipation Certificates	5140								
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
168	Total Debt Services - Interest On Short-Term Debt	5100						0		
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						646,275		
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,856,493		
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,900		
172	Total Debt Services	5000			0			2,504,668		
173	PROVISION FOR CONTINGENCIES (DS)	6000								
174	Total Disbursements/ Expenditures				0			2,504,668		
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
176										
177	40 - TRANSPORTATION FUND (TR)									
178	SUPPORT SERVICES (TR)									
179	SUPPORT SERVICES - PUPILS									
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
181	SUPPORT SERVICES - BUSINESS									
182	Pupil Transportation Services	2550	16,586		1,703,321	484,204				
183	Other Support Services (Describe & Itemize)	2900								
184	Total Support Services	2000	16,586	0	1,703,321	484,204	0	0	0	0
185	COMMUNITY SERVICES (TR)	3000								
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000								
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
188	Payments for Regular Programs	4110								
189	Payments for Special Education Programs	4120								
190	Payments for Adult/Continuing Education Programs	4130								
191	Payments for CTE Programs	4140								
192	Payments for Community College Programs	4170								
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
194	Total Payments to Other Govt. Units (In-State)	4100			0			0		
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400								
196	Total Payments to Other Govt Units	4000			0			0		

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
197	DEBT SERVICES (TR)	5000								
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
199	Tax Anticipation Warrants	5110								
200	Tax Anticipation Notes	5120								
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
202	State Aid Anticipation Certificates	5140								
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
204	Total Debt Services - Interest On Short-Term Debt	5100						0		
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300								
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400								
208	Total Debt Services	5000						0		
209	PROVISION FOR CONTINGENCIES (TR)	6000								
210	Total Disbursements/ Expenditures		16,586	0	1,703,321	484,204	0	0	0	0
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
212										
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)									
214	INSTRUCTION (MR/SS)	1000								
215	Regular Programs	1100		176,370						
216	Pre-K Programs	1125								
217	Special Education Programs (Functions 1200-1220)	1200		131,400						
218	Special Education Programs - Pre-K	1225		1,615						
219	Remedial and Supplemental Programs - K-12	1250		1,092						
220	Remedial and Supplemental Programs - Pre-K	1275								
221	Adult/Continuing Education Programs	1300								
222	CTE Programs	1400								
223	Interscholastic Programs	1500		12,453						
224	Summer School Programs	1600		5,736						
225	Gifted Programs	1650		5,625						
226	Driver's Education Programs	1700								
227	Bilingual Programs	1800		2,865						
228	Truants' Alternative & Optional Programs	1900								
229	Total Instruction	1000		337,156						
230	SUPPORT SERVICES (MR/SS)	2000								
231	SUPPORT SERVICES - PUPILS									
232	Attendance & Social Work Services	2110		6,505						
233	Guidance Services	2120								
234	Health Services	2130		75,671						
235	Psychological Services	2140		4,783						
236	Speech Pathology & Audiology Services	2150		11,444						
237	Other Support Services - Pupils (Describe & Itemize)	2190								
238	Total Support Services - Pupils	2100		98,403						
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
240	Improvement of Instruction Services	2210		11,560						
241	Educational Media Services	2220		31,567						
242	Assessment & Testing	2230								
243	Total Support Services - Instructional Staff	2200		43,127						
244	SUPPORT SERVICES - GENERAL ADMINISTRATION									

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

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
245	Board of Education Services	2310								
246	Executive Administration Services	2320		14,413						

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
247	Service Area Administrative Services	2330		9,230						
248	Claims Paid from Self Insurance Fund	2361								
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362								
250	Unemployment Insurance Pymts	2363								
251	Insurance Payments (Regular or Self-Insurance)	2364								
252	Risk Management and Claims Services Payments	2365								
253	Judgment and Settlements	2366								
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367								
255	Reciprocal Insurance Payments	2368								
256	Legal Services	2369								
257	Total Support Services - General Administration	2300		23,643						
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION									
259	Office of the Principal Services	2410		56,683						
260	Other Support Services - School Administration (Describe & Itemize)	2490								
261	Total Support Services - School Administration	2400		56,683						
262	SUPPORT SERVICES - BUSINESS									
263	Direction of Business Support Services	2510		15,878						
264	Fiscal Services	2520		28,706						
265	Facilities Acquisition & Construction Services	2530								
266	Operation & Maintenance of Plant Services	2540		197,955						
267	Pupil Transportation Services	2550								
268	Food Services	2560		25,114						
269	Internal Services	2570								
270	Total Support Services - Business	2500		267,653						
271	SUPPORT SERVICES - CENTRAL									
272	Direction of Central Support Services	2610								
273	Planning, Research, Development, & Evaluation Services	2620								
274	Information Services	2630		14,365						
275	Staff Services	2640		9,891						
276	Data Processing Services	2660		65,255						
277	Total Support Services - Central	2600		89,511						
278	Other Support Services (Describe & Itemize)	2900								
279	Total Support Services	2000		579,020						
280	COMMUNITY SERVICES (MR/SS)	3000		287						
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000								
282	Payments for Regular Programs	4110								
283	Payments for Special Education Programs	4120		67,935						
284	Payments for CTE Programs	4140								
285	Total Payments to Other Govt Units	4000		67,935						
286	DEBT SERVICES (MR/SS)	5000								
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
288	Tax Anticipation Warrants	5110								
289	Tax Anticipation Notes	5120								
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
291	State Aid Anticipation Certificates	5140								
292	Other (Describe & Itemize)	5150								
293	Total Debt Services - Interest	5000						0		
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000								
295	Total Disbursements/Expenditures			984,398				0		

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
297										

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
298	60 - CAPITAL PROJECTS (CP)									
299	SUPPORT SERVICES (CP)	2000								
300	SUPPORT SERVICES - BUSINESS									
301	Facilities Acquisition and Construction Services	2530			86,800		5,863,600			
302	Other Support Services (Describe & Itemize)	2900								
303	Total Support Services	2000	0	0	86,800	0	5,863,600	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000								
305	PAYMENTS TO OTHER GOVT UNITS (In-State)									
306	Payments to Regular Programs (In-State)	4110								
307	Payments for Special Education Programs	4120								
308	Payments for CTE Programs	4140								
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
310	Total Payments to Other Govt Units	4000			0			0		
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000								
312	Total Disbursements/ Expenditures		0	0	86,800	0	5,863,600	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
314										
315	70 - WORKING CASH (WC)									
316										
317	80 - TORT FUND (TF)									
318	SUPPORT SERVICES - GENERAL ADMINISTRATION									
319	Claims Paid from Self Insurance Fund	2361								
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362								
321	Unemployment Insurance Payments	2363								
322	Insurance Payments (Regular or Self-Insurance)	2364								
323	Risk Management and Claims Services Payments	2365								
324	Judgment and Settlements	2366								
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367								
326	Reciprocal Insurance Payments	2368								
327	Legal Services	2369								
328	Property Insurance (Buildings & Grounds)	2371								
329	Vehicle Insurance (Transportation)	2372								
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000								
332	Payments for Regular Programs	4110								
333	Payments for Special Education Programs	4120								
334	Total Payments to Other Dist & Govt Units	4000						0		
335	DEBT SERVICES (TF)	5000								
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
337	Tax Anticipation Warrants	5110								
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
339	Other Interest or Short-Term Debt	5150								
340	Total Debt Services - Interest on Short-Term Debt	5000						0		
341	PROVISIONS FOR CONTINGENCIES (TF)	6000								
342	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

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

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

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)			
4	INSTRUCTION (ED)	1000		
5	Regular Programs	1100	14,762,072	14,805,000
6	Tuition Payment to Charter Schools	1115	0	
7	Pre-K Programs	1125	0	
8	Special Education Programs (Functions 1200-1220)	1200	2,626,777	2,592,100
9	Special Education Programs Pre-K	1225	142,376	146,000
10	Remedial and Supplemental Programs K-12	1250	101,275	112,700
11	Remedial and Supplemental Programs Pre-K	1275	0	
12	Adult/Continuing Education Programs	1300	0	
13	CTE Programs	1400	0	
14	Interscholastic Programs	1500	497,233	509,700
15	Summer School Programs	1600	168,045	309,200
16	Gifted Programs	1650	502,490	538,200
17	Driver's Education Programs	1700	0	
18	Bilingual Programs	1800	224,918	228,100
19	Truant Alternative & Optional Programs	1900	0	
20	Pre-K Programs - Private Tuition	1910	0	
21	Regular K-12 Programs - Private Tuition	1911	0	
22	Special Education Programs K-12 - Private Tuition	1912	279,041	350,000
23	Special Education Programs Pre-K - Tuition	1913	0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	
26	Adult/Continuing Education Programs - Private Tuition	1916	0	
27	CTE Programs - Private Tuition	1917	0	
28	Interscholastic Programs - Private Tuition	1918	0	
29	Summer School Programs - Private Tuition	1919	0	
30	Gifted Programs - Private Tuition	1920	0	
31	Bilingual Programs - Private Tuition	1921	0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0	
33	Total Instruction¹⁰	1000	19,304,227	19,591,000
34	SUPPORT SERVICES (ED)	2000		
35	SUPPORT SERVICES - PUPILS			
36	Attendance & Social Work Services	2110	559,035	561,800
37	Guidance Services	2120	0	
38	Health Services	2130	552,029	514,700
39	Psychological Services	2140	438,472	412,600
40	Speech Pathology & Audiology Services	2150	1,030,454	1,033,700
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	55,399	55,400
42	Total Support Services - Pupils	2100	2,635,389	2,578,200
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
44	Improvement of Instruction Services	2210	703,949	759,200
45	Educational Media Services	2220	806,789	807,500
46	Assessment & Testing	2230	0	
47	Total Support Services - Instructional Staff	2200	1,510,738	1,566,700
48	SUPPORT SERVICES - GENERAL ADMINISTRATION			
49	Board of Education Services	2310	300,946	313,500
50	Executive Administration Services	2320	318,724	334,000
51	Special Area Administration Services	2330	244,981	240,800

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

	A	B	K	L
1			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
52	Tort Immunity Services	2360 -		
53		2370	0	
	Total Support Services - General Administration	2300	864,651	888,300

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
55	Office of the Principal Services	2410	1,451,527	1,469,400
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	
57	Total Support Services - School Administration	2400	1,451,527	1,469,400
58	SUPPORT SERVICES - BUSINESS			
59	Direction of Business Support Services	2510	393,477	423,600
60	Fiscal Services	2520	415,252	366,000
61	Operation & Maintenance of Plant Services	2540	0	
62	Pupil Transportation Services	2550	0	
63	Food Services	2560	505,650	566,800
64	Internal Services	2570	0	
65	Total Support Services - Business	2500	1,314,379	1,356,400
66	SUPPORT SERVICES - CENTRAL			
67	Direction of Central Support Services	2610	0	
68	Planning, Research, Development, & Evaluation Services	2620	0	
69	Information Services	2630	112,705	111,600
70	Staff Services	2640	309,493	298,100
71	Data Processing Services	2660	1,516,681	1,340,800
72	Total Support Services - Central	2600	1,938,879	1,750,500
73	Other Support Services (Describe & Itemize)	2900	0	
74	Total Support Services	2000	9,715,563	9,609,500
75	COMMUNITY SERVICES (ED)	3000	66,273	88,500
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000		
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
78	Payments for Regular Programs	4110	0	
79	Payments for Special Education Programs	4120	454,886	578,900
80	Payments for Adult/Continuing Education Programs	4130	0	
81	Payments for CTE Programs	4140	0	
82	Payments for Community College Programs	4170	0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
84	Total Payments to Other Govt Units (In-State)	4100	454,886	578,900
85	Payments for Regular Programs - Tuition	4210	0	
86	Payments for Special Education Programs - Tuition	4220	0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0	
88	Payments for CTE Programs - Tuition	4240	0	
89	Payments for Community College Programs - Tuition	4270	0	
90	Payments for Other Programs - Tuition	4280	0	
91	Other Payments to In-State Govt Units	4290	0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200	0	0
93	Payments for Regular Programs - Transfers	4310	0	
94	Payments for Special Education Programs - Transfers	4320	0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0	
96	Payments for CTE Programs - Transfers	4340	0	
97	Payments for Community College Program - Transfers	4370	0	
98	Payments for Other Programs - Transfers	4380	0	
99	Other Payments to In-State Govt Units - Transfers	4390	0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0	0
101	Payments to Other Govt Units (Out-of-State)	4400	0	
102	Total Payments to Other Govt Units	4000	454,886	578,900

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
2				
103	DEBT SERVICES (ED)	5000		
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
105	Tax Anticipation Warrants	5110	0	
106	Tax Anticipation Notes	5120	0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
108	State Aid Anticipation Certificates	5140	0	
109	Other Interest on Short-Term Debt	5150	0	
110	Total Interest on Short-Term Debt	5100	0	0
111	Debt Services - Interest on Long-Term Debt	5200	0	
112	Total Debt Services	5000	0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000		
114	Total Direct Disbursements/Expenditures		29,540,949	29,867,900
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(2,849,698)	
116				
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)			
118	SUPPORT SERVICES (O&M)	2000		
119	SUPPORT SERVICES - PUPILS			
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	
121	SUPPORT SERVICES - BUSINESS			
122	Direction of Business Support Services	2510	0	
123	Facilities Acquisition & Construction Services	2530	0	
124	Operation & Maintenance of Plant Services	2540	2,824,516	3,794,900
125	Pupil Transportation Services	2550	0	
126	Food Services	2560	0	
127	Total Support Services - Business	2500	2,824,516	3,794,900
128	Other Support Services (Describe & Itemize)	2900	0	
129	Total Support Services	2000	2,824,516	3,794,900
130	COMMUNITY SERVICES (O&M)	3000	0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000		
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
133	Payments for Regular Programs	4110	0	
134	Payments for Special Education Programs	4120	104,716	106,600
135	Payments for CTE Programs	4140	0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
137	Total Payments to Other Govt. Units (In-State)	4100	104,716	106,600
138	Payments to Other Govt. Units (Out of State)	4400	0	
139	Total Payments to Other Govt Units	4000	104,716	106,600
140	DEBT SERVICES (O&M)	5000		
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
142	Tax Anticipation Warrants	5110	0	
143	Tax Anticipation Notes	5120	0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
145	State Aid Anticipation Certificates	5140	0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
147	Total Debt Service - Interest on Short-Term Debt	5100	0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	0	
149	Total Debt Services	5000	0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000		
151	Total Direct Disbursements/Expenditures		2,929,232	3,901,500
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		1,078,152	

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

	A	B	K	L
1			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
153				

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
154	30 - DEBT SERVICES (DS)			
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000		
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			
157	Payments for Regular Programs	4110	0	
158	Payments for Special Education Programs	4120	0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0	0
161	DEBT SERVICES (DS)	5000		
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
163	Tax Anticipation Warrants	5110	0	
164	Tax Anticipation Notes	5120	0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
166	State Aid Anticipation Certificates	5140	0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
168	Total Debt Services - Interest On Short-Term Debt	5100	0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	646,275	658,000
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	1,856,493	2,022,200
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	1,900	2,500
172	Total Debt Services	5000	2,504,668	2,682,700
173	PROVISION FOR CONTINGENCIES (DS)	6000		
174	Total Disbursements/ Expenditures		2,504,668	2,682,700
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(1,109,627)	
176				
177	40 - TRANSPORTATION FUND (TR)			
178	SUPPORT SERVICES (TR)			
179	SUPPORT SERVICES - PUPILS			
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	
181	SUPPORT SERVICES - BUSINESS			
182	Pupil Transportation Services	2550	2,204,111	2,495,900
183	Other Support Services (Describe & Itemize)	2900	0	
184	Total Support Services	2000	2,204,111	2,495,900
185	COMMUNITY SERVICES (TR)	3000	0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
188	Payments for Regular Programs	4110	0	
189	Payments for Special Education Programs	4120	0	
190	Payments for Adult/Continuing Education Programs	4130	0	
191	Payments for CTE Programs	4140	0	
192	Payments for Community College Programs	4170	0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
194	Total Payments to Other Govt. Units (In-State)	4100	0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0	
196	Total Payments to Other Govt Units	4000	0	0

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
197	DEBT SERVICES (TR)	5000		
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
199	Tax Anticipation Warrants	5110	0	
200	Tax Anticipation Notes	5120	0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
202	State Aid Anticipation Certificates	5140	0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
204	Total Debt Services - Interest On Short-Term Debt	5100	0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0	
208	Total Debt Services	5000	0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000		
210	Total Disbursements/ Expenditures		2,204,111	2,495,900
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		79,273	
212				
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)			
214	INSTRUCTION (MR/SS)	1000		
215	Regular Programs	1100	176,370	178,000
216	Pre-K Programs	1125	0	
217	Special Education Programs (Functions 1200-1220)	1200	131,400	133,500
218	Special Education Programs - Pre-K	1225	1,615	1,700
219	Remedial and Supplemental Programs - K-12	1250	1,092	1,200
220	Remedial and Supplemental Programs - Pre-K	1275	0	
221	Adult/Continuing Education Programs	1300	0	
222	CTE Programs	1400	0	
223	Interscholastic Programs	1500	12,453	9,800
224	Summer School Programs	1600	5,736	9,700
225	Gifted Programs	1650	5,625	6,700
226	Driver's Education Programs	1700	0	
227	Bilingual Programs	1800	2,865	3,000
228	Truants' Alternative & Optional Programs	1900	0	
229	Total Instruction	1000	337,156	343,600
230	SUPPORT SERVICES (MR/SS)	2000		
231	SUPPORT SERVICES - PUPILS			
232	Attendance & Social Work Services	2110	6,505	7,000
233	Guidance Services	2120	0	
234	Health Services	2130	75,671	71,100
235	Psychological Services	2140	4,783	5,000
236	Speech Pathology & Audiology Services	2150	11,444	13,200
237	Other Support Services - Pupils (Describe & Itemize)	2190	0	
238	Total Support Services - Pupils	2100	98,403	96,300
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
240	Improvement of Instruction Services	2210	11,560	19,800
241	Educational Media Services	2220	31,567	33,700
242	Assessment & Testing	2230	0	
243	Total Support Services - Instructional Staff	2200	43,127	53,500
244	SUPPORT SERVICES - GENERAL ADMINISTRATION			

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

	A	B	K	L
1			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
245	Board of Education Services	2310	0	
246	Executive Administration Services	2320	14,413	14,600

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
247	Service Area Administrative Services	2330	9,230	8,700
248	Claims Paid from Self Insurance Fund	2361	0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	
250	Unemployment Insurance Pymts	2363	0	
251	Insurance Payments (Regular or Self-Insurance)	2364	0	
252	Risk Management and Claims Services Payments	2365	0	
253	Judgment and Settlements	2366	0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	
255	Reciprocal Insurance Payments	2368	0	
256	Legal Services	2369	0	
257	Total Support Services - General Administration	2300	23,643	23,300
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
259	Office of the Principal Services	2410	56,683	59,500
260	Other Support Services - School Administration (Describe & Itemize)	2490	0	
261	Total Support Services - School Administration	2400	56,683	59,500
262	SUPPORT SERVICES - BUSINESS			
263	Direction of Business Support Services	2510	15,878	16,900
264	Fiscal Services	2520	28,706	28,000
265	Facilities Acquisition & Construction Services	2530	0	
266	Operation & Maintenance of Plant Services	2540	197,955	218,100
267	Pupil Transportation Services	2550	0	
268	Food Services	2560	25,114	15,900
269	Internal Services	2570	0	
270	Total Support Services - Business	2500	267,653	278,900
271	SUPPORT SERVICES - CENTRAL			
272	Direction of Central Support Services	2610	0	
273	Planning, Research, Development, & Evaluation Services	2620	0	
274	Information Services	2630	14,365	14,400
275	Staff Services	2640	9,891	11,100
276	Data Processing Services	2660	65,255	61,100
277	Total Support Services - Central	2600	89,511	86,600
278	Other Support Services (Describe & Itemize)	2900	0	
279	Total Support Services	2000	579,020	598,100
280	COMMUNITY SERVICES (MR/SS)	3000	287	400
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		
282	Payments for Regular Programs	4110	0	
283	Payments for Special Education Programs	4120	67,935	68,000
284	Payments for CTE Programs	4140	0	
285	Total Payments to Other Govt Units	4000	67,935	68,000
286	DEBT SERVICES (MR/SS)	5000		
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
288	Tax Anticipation Warrants	5110	0	
289	Tax Anticipation Notes	5120	0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
291	State Aid Anticipation Certificates	5140	0	
292	Other (Describe & Itemize)	5150	0	
293	Total Debt Services - Interest	5000	0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000		
295	Total Disbursements/Expenditures		984,398	1,010,100

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

	A	B	K	L
1			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(42,306)	
297				

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
298	60 - CAPITAL PROJECTS (CP)			
299	SUPPORT SERVICES (CP)	2000		
300	SUPPORT SERVICES - BUSINESS			
301	Facilities Acquisition and Construction Services	2530	5,950,400	6,050,000
302	Other Support Services (Describe & Itemize)	2900	0	
303	Total Support Services	2000	5,950,400	6,050,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000		
305	PAYMENTS TO OTHER GOVT UNITS (In-State)			
306	Payments to Regular Programs (In-State)	4110	0	
307	Payments for Special Education Programs	4120	0	
308	Payments for CTE Programs	4140	0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
310	Total Payments to Other Govt Units	4000	0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000		
312	Total Disbursements/ Expenditures		5,950,400	6,050,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(5,924,693)	
314				
315	70 - WORKING CASH (WC)			
316				
317	80 - TORT FUND (TF)			
318	SUPPORT SERVICES - GENERAL ADMINISTRATION			
319	Claims Paid from Self Insurance Fund	2361	0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	
321	Unemployment Insurance Payments	2363	0	
322	Insurance Payments (Regular or Self-Insurance)	2364	0	
323	Risk Management and Claims Services Payments	2365	0	
324	Judgment and Settlements	2366	0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	
326	Reciprocal Insurance Payments	2368	0	
327	Legal Services	2369	0	
328	Property Insurance (Buildings & Grounds)	2371	0	
329	Vehicle Insurance (Transportation)	2372	0	
330	Total Support Services - General Administration	2000	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000		
332	Payments for Regular Programs	4110	0	
333	Payments for Special Education Programs	4120	0	
334	Total Payments to Other Dist & Govt Units	4000	0	0
335	DEBT SERVICES (TF)	5000		
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
337	Tax Anticipation Warrants	5110	0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
339	Other Interest or Short-Term Debt	5150	0	
340	Total Debt Services - Interest on Short-Term Debt	5000	0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000		
342	Total Disbursements/Expenditures		0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	
344				

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
2				
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)			
346	SUPPORT SERVICES (FP&S)	2000		
347	SUPPORT SERVICES - BUSINESS			
348	Facilities Acquisition & Construction Services	2530	0	
349	Operation & Maintenance of Plant Services	2540	0	
350	Total Support Services - Business	2500	0	0
351	Other Support Services (Describe & Itemize)	2900	0	
352	Total Support Services	2000	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000		
354	Payments to Regular Programs	4110	0	
355	Payments to Special Education Programs	4120	0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
357	Total Payments to Other Govt Units	4000	0	0
358	DEBT SERVICES (FP&S)	5000		
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT			
360	Tax Anticipation Warrants	5110	0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
362	Total Debt Service - Interest on Short-Term Debt	5100	0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	0	
365	Total Debt Service	5000	0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000		
367	Total Disbursements/Expenditures		0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	

	A	B	C	D	E
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)
3				(Column B - C)	
4	Educational	23,196,864	10,672,190	12,524,674	25,618,215
5	Operations & Maintenance	3,356,810	1,559,781	1,797,029	3,744,200
6	Debt Services **	803,713	366,584	437,129	879,971
7	Transportation	1,094,871	492,563	602,308	1,182,381
8	Municipal Retirement	251,661	123,144	128,517	295,604
9	Capital Improvements	0		0	
10	Working Cash	94,003	41,053	52,950	98,546
11	Tort Immunity	0		0	
12	Fire Prevention & Safety	0		0	
13	Leasing Levy	0		0	
14	Special Education	60,613	26,167	34,446	62,812
15	Area Vocational Construction	0		0	
16	Social Security/Medicare Only	251,848	123,144	128,704	295,604
17	Summer School	0		0	
18	Other (Describe & Itemize)	0		0	
19	Totals	29,110,383	13,404,626	15,705,757	32,177,333
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).				

	F
1	
2	Estimated Taxes Due (from the 2019 Levy)
3	(Column E - C)
4	14,946,025
5	2,184,419
6	513,387
7	689,818
8	172,460
9	0
10	57,493
11	0
12	0
13	0
14	36,645
15	0
16	172,460
17	0
18	0
19	18,772,707
20	
21	
22	

	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 June 30, 2020	Ending June 30, 2020				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT 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	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	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										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding July 1, 2019	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
31	2009 General Obligation Debt Certificates	05/01/09	5,310,000	6	660,000				660,000	0	
32										0	
33	2011 General Obligation Debt Certificates	08/09/11	4,270,000	2	980,000				480,000	500,000	598,262
34										0	
35	2016 General Obligation Limited Tax School Bonds	06/14/16	6,000,000	1	5,975,000					5,975,000	6,075,992
36										0	
37	2017 General Obligation Refunding Bonds	02/09/17	5,495,000	3	4,455,000				505,000	3,950,000	3,724,832
38										0	
39	2019 General Obligation Tax Debt Certificates	06/13/18	5,460,000	7	5,460,000					5,460,000	5,460,000
40										0	
41	Capital Leases			7	253,029			230,065	211,493	271,601	271,601
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49			26,535,000		17,783,029	0	230,065	1,856,493		16,156,601	16,130,687
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other Capital Leases						
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other						
54	3. Refunding Bonds	6. Building Bonds			9. Other						

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

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES									
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b
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				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500				
7	Drivers' Education Fees					10-1970				
8	School Facility Occupation Tax Proceeds					30 or 60-1983				
9	Driver Education					10 or 20-3370				
10	Other Receipts (Describe & Itemize)					--				
11	Sale of Bonds					10, 20, 40 or 60-7200				
12	Total Receipts						0	0	0	0
13	DISBURSEMENTS:									
14	Instruction					10 or 50-1000				
15	Facilities Acquisition & Construction Services					20 or 60-2530				
16	Tort Immunity Services					10, 20, 40-2360-2370				
17	DEBT SERVICE									
18	Debt Services - Interest on Long-Term Debt					30-5200				
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				
20	Debt Services Other (Describe & Itemize)					30-5400				
21	Total Debt Services									0
22	Other Disbursements (Describe & Itemize)					--				
23	Total Disbursements						0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0
25	Reserved Fund Balance					714				
26	Unreserved Fund Balance					730	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a									
30	Yes <input type="checkbox"/> No <input checked="" 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:					Total Claims Payments:				
32						Total Reserve Remaining:				
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.									
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					77,662				
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)					86,802				
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)									

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
43	Legal Services									
44	Principal and Interest on Tort Bonds									
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> 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	^b 55 ILCS 5/5-1006.7									

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

	K
1	
2	Driver Education
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12	0
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23	0
24	0
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26	0
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42	

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

	K
43	
44	
45	
46	
47	
48	

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION										
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020
2											
3	Works of Art & Historical Treasures	210				0	50				0
4	Land	220									
5	Non-Depreciable Land	221	313,824			313,824					
6	Depreciable Land	222				0					0
7	Buildings	230									
8	Permanent Buildings	231	63,346,577	6,195,084		69,541,661	50	16,874,316	1,328,883		18,203,199
9	Temporary Buildings	232				0	20				0
10	Improvements Other than Buildings (Infrastructure)	240	1,781,874	20,628		1,802,502	20	948,747	61,862		1,010,609
11	Capitalized Equipment	250					10				
12	10 Yr Schedule	251	13,963,730	552,355		14,516,085		11,215,083	637,751		11,852,834
13	5 Yr Schedule	252				0					0
14	3 Yr Schedule	253				0					0
15	Construction in Progress	260				0	-				
16	Total Capital Assets	200	79,406,005	6,768,067	0	86,174,072	10	29,038,146	2,028,496	0	31,066,642
17	Non-Capitalized Equipment	700				0			0		
18	Allowable Depreciation								2,028,496		

	L
1	
2	Ending Balance Undepreciated June 30, 2020
3	0
4	
5	313,824
6	0
7	
8	51,338,462
9	0
10	791,893
11	
12	2,663,251
13	0
14	0
15	0
16	55,107,430
17	
18	

A		B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)				
2	<i>This schedule is completed for school districts only.</i>				
3					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE		
5					
6	OPERATING EXPENSE PER PUPIL				
7	EXPENDITURES:				
8	ED	Expenditures 15-22, L114	Total Expenditures		\$
9	O&M	Expenditures 15-22, L151	Total Expenditures		
10	DS	Expenditures 15-22, L174	Total Expenditures		
11	TR	Expenditures 15-22, L210	Total Expenditures		
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		
13	TORT	Expenditures 15-22, L342	Total Expenditures		
14				Total Expenditures	\$
15					
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				
17					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay		
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment		
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)	
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	
80				Estimated OEPP (Line 78 divided by Line 79)	\$
81					

	A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)				
2	<i>This schedule is completed for school districts only.</i>				
3					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE		
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84	LESS OFFSETTING RECEIPTS/REVENUES:				
85	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed	
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
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	
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	
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	
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	
134	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	
135	ED	Revenues 9-14, L253, Col C	4901	Race to the Top	
136	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
137	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
138	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
139	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	
140	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
141	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	
142	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	
143	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	
144	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
145	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	
146	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	
147	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	
148	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
149	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	
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	A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)				
2	<i><u>This schedule is completed for school districts only.</u></i>				
3					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		
5					
185					
186	<i>Evidence Based Funding Link:</i> https://www.isbe.net/Pages/ebfdistribution.aspx				

	F	C
1		
2		
3		
4	Amount	
5		
6		
7		
8	29,540,949	
9	2,929,232	
10	2,504,668	
11	2,204,111	
12	984,398	
13	0	
14	38,163,358	
15		
16		
17		
18	461,423	
19	0	
20	0	
21	0	
22	0	
23	0	
24	0	
25	0	
26	0	
27	0	
28	0	
29	0	
30	0	
31	0	
32	0	
33	0	
34	0	
35	142,376	
36	0	
37	0	
38	168,045	
39	0	
40	0	
41	279,041	
42	0	
43	0	
44	0	
45	0	
46	0	
47	0	
48	0	
49	0	
50	0	
51	0	
52	66,273	
53	454,886	
54	360,341	
55	0	
56	0	
57	104,716	
58	314,061	
59	0	
60	0	
61	1,856,493	
62	0	
63	0	
64	0	
65	0	
66	0	
67	0	
68	1,615	
69	0	
70	0	
71	5,736	
72	287	
73	67,935	
74	0	
75	0	
76	0	
77	4,283,228	
78	33,880,130	
79	2,262.20	
80	14,976.63	
81		

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4	Amount	
5		
82		
83		
84		
85	2,550	
86	0	
87	0	
88	0	
89	0	
90	0	
91	0	
92	0	
93	0	
94	0	
95	289,548	
96	0	
97	255,636	
98	0	
99	0	
100	0	
101	0	
102	55,623	
103	0	
104	0	
105	0	
106	120,910	
107	0	
108	0	
109	0	
110	0	
111	0	
112	720,278	
113	0	
114	0	
115	0	
116	0	
117	0	
118	0	
119	0	
120	0	
121	0	
122	50,000	
123	0	
124	0	
125	0	
126	0	
127	78,460	
128	9,246	
129	10,388	
130	9,016	
131	0	
132	0	
133	0	
158	0	
159	0	
160	0	
161	0	
162	0	
163	0	
164	0	
165	29,036	
166	0	
167	0	
168	0	
169	63,245	
170	0	
171	0	
172	764,110	
173	61	
174		
175	2,458,108	
176	31,422,022	
177	2,028,496	
178	33,450,518	
179	2,262.20	
180	14,786.72	
181		
182		
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4	Amount	
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[illegible]

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	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
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>				380,966			
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			19,588,094		19,588,094	
20	Support Services:							
21	Pupil	2100			2,733,792		2,733,792	
22	Instructional Staff	2200			1,552,371		1,552,371	
23	General Admin.	2300			888,294		888,294	
24	School Admin	2400			1,499,243		1,499,243	
25	Business:							
26	Direction of Business Spt. Srv.	2510	409,355	0		409,355	0	
27	Fiscal Services	2520	427,249	0		427,249	0	
28	Oper. & Maint. Plant Services	2540		2,708,410		2,708,410	0	
29	Pupil Transportation	2550		2,204,111			2,204,111	
30	Food Services	2560		149,798			149,798	
31	Internal Services	2570	0	0		0	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		127,070			127,070	
36	Staff Services	2640	319,384	0		319,384	0	
37	Data Processing Services	2660	1,302,054	0		1,302,054	0	
38	Other:	2900		0			0	
39	Community Services	3000		66,560			66,560	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			0			0	
41	Total			2,458,042	31,517,743	5,166,452	28,809,333	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	2,458,042	Total Indirect Costs:	5,166,452	
44				Total Direct Costs:	31,517,743	Total Direct Costs:	28,809,333	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
45				= 7.80%		= 17.93%		
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 97-02</i>)				
3	Fiscal Year Ending June 30, 2020				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	LIBERTYVILLE SCHOOL DISTRICT NO.				
7	34-049-0700-02				
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 				
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits	X	X		
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X	X		
20	Investment Pools	X	X		
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel	X	X		
26	Special Education Cooperatives	X	X		
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA:</u>				
41					
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2	0357)					
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8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
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14	Northern Illinois Health Insurance Pool					
15						
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19	Collective Liability Insurance Pool					
20	ISDLAF					
21						
22						
23						
24						
25	Hearing Itinerant Teacher, School Business Official					
26	Special Education District of Lake County					
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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

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

School District Name: LIBERTYVILLE SCHOOL DISTRICT NO. 70
RCDT Number: 34-049-0700-02

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	318,724		0	318,724	328,300			328,300
2. Special Area Administration Services	2330	244,981		0	244,981	246,500			246,500
3. Other Support Services - School Administration	2490	0		0	0	0			0
4. Direction of Business Support Services	2510	393,477	0	0	393,477	180,300			180,300
5. Internal Services	2570	0		0	0	0			0
6. Direction of Central Support Services	2610	0		0	0	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0			0
8. Totals		957,182	0	0	957,182	755,100	0	0	755,100
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									-21%

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

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by January 15, 2021 to ensure inclusion in the
- ☐ 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: LIBERTYVILLE SCHOOL DISTRICT NO. 70

RCDT Number: 34-049-0700-02

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

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

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

Type Below.

1. Education Fund

Page 11, Line 107, Other Local Revenue, Employee Lap top purchase \$29,000; Teacher salary from Gavin Dist \$70,131; TRS refund \$12,853
EBC Refund \$7,994; Business Partners conto \$1,100; Unclaimed property refund \$477

2. Operations Fund

Page 11, Line 107 Other Local Revenue, Gas Rebate \$8,170, Broken Item reimbursement \$3,894

Page 168, Other Restricted from State Sources, Maintenance Grant \$50,000

3. Bond & Interest Fund

Page 18, Line 171, Debt Other, Service Fees \$1,900

4.

LIBERTYVILLE SCHOOL DISTRICT NO. 70
34-049-0700-02

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	26,691,251	4,007,384	2,283,384	203,022	33,185,041
9	Direct Expenditures	29,540,949	2,929,232	2,204,111		34,674,292
10	Difference	(2,849,698)	1,078,152	79,273	203,022	(1,489,251)
11	Fund Balance - June 30, 2019	7,950,605	1,682,264	342,229	5,731,518	15,706,616
12	<div style="text-align: center; color: blue;"> Unbalanced - however, a deficit reduction plan is not required at this time. </div>					
13						
14						
15						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:I4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:I42) must = Other Uses of Funds (P8, L46:I59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	PLEASE ENTER CONTRACTS PAID IN CURRENT YEAR. IF NONE, STATE NO CONTRACTS ON PAGE 29.
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME LIBERTYVILLE SCHOOL DISTRICT NO. 70	RCDT NUMBER 34-049-0700-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-033289	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Matt Barbini		NAME AND ADDRESS OF AUDIT FIRM EVOY, KAMSCHULTE, JACOBS & CO. LLP 2122 Yeoman Street Waukegan	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1381 WEST LAKE STREET LIBERTYVILLE 60048		E-MAIL ADDRESS: jaceto@ekjllp.com	
		NAME OF AUDIT SUPERVISOR John D. Aceto, Jr., CPA	
		CPA FIRM TELEPHONE NUMBER 847-662-8300	FAX NUMBER 847-662-8305

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

LIBERTYVILLE SCHOOL DISTRICT NO. 70

34-049-0700-02

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://haryester.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
 - ☐ 25. Name of Entity
 - ☐ 26. Type of Financial Statements

LIBERTYVILLE SCHOOL DISTRICT NO. 70
34-049-0700-02
SINGLE AUDIT INFORMATION CHECKLIST

- ☐ 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

LIBERTYVILLE SCHOOL DISTRICT NO. 70
34-049-0700-02

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	\$ 434,834
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
ICR Computation 30, Line 11		-
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 434,834

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES	\$ 434,834
--------------------------------------	-------------------

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:	\$ 434,834
--------------------	-------------------

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)

“ 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.

Budget
(I)

LIBERTYVILLE SCHOOL DISTRICT NO. 70
34-049-0700-02
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

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 costs⁶

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)**:

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

_____ \$0

_____ \$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.

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

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

LIBERTYVILLE SCHOOL DISTRICT NO. 70
34-049-0700-02
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 Rep
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? _____ YES _____ None Rep
- Noncompliance material to the financial statements noted? _____ YES _____ NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

(Unmodified, Qualified, Adverse, Discl

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

_____ YES _____ NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

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

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

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

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

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

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

the name of the cluster.

orted

orted

orted

orted

aimer⁷)

FEDERAL PROGRAM
\$0

1. FINDING NUMBER:¹¹ 2020- _____ 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?
Year originally reported?

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

¹⁴ Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

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

LIBERTYVILLE SCHOOL DISTRICT NO. 70
34-049-0700-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2020-** _____ 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: _____

4. Project No.: _____

5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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