

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 align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>		
School District/Joint Agreement Number: 56-099-0910-02				Name of Auditing Firm: GASSESMITH & MICHALESKO, LTD.		
County Name: WILL				Name of Audit Manager: JILL E GASSESMITH		
Name of School District/Joint Agreement: LOCKPORT ELEMENTARY SCHOOL DISTRICT 91		<p align="center"><u>Filing Status:</u> Submit electronic AFR directly to ISBE</p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		Address: 323 SPRINGFIELD AVE		
Address: 808 ADAMS ST				City: JOLIET	State: IL	Zip Code: 60435
City: LOCKPORT				Phone Number: (815)744-6200	Fax Number: (815)744-3822	
Email Address:				IL License Number (9 digit): 066-004945	Expiration Date: 11/30/2021	
Zip Code: 60441				Email Address: JILLE@GASSESMITH.COM		
<p align="center"><u>Annual Financial Report</u></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center"><u>Single Audit Status:</u></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 align="center">ISBE Use Only</p>		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____				
District Superintendent/Administrator Name (Type or Print): DONNA GRAY		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: DGRAY@D91.NET		Email Address:		Email Address:		
Telephone: (815)834-4330	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

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

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

3C

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

GASSESMITH & MICHALESKO, LTD.

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2019			Equalized Assessed Valuation (EAV):					167,495,503				
8													
9	Educational		Operations & Maintenance		Transportation			Combined Total		Working Cash			
10	Rate(s):		0.025242	+	0.004984	+	0.000870	=	0.031100	0.000061			
11													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
16	7,429,811			6,981,693			448,118			6,858,983			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22	CPPRT Notes		TAWs		TANs			TO/EMP. Orders		EBF/GSA Certificates			
23	0		+	0		+	0			+	0		+
24	Other		Total										
25	0		=	0									
26	** The numbers shown are the sum of entries on page 24.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					11,557,190						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)												
37	Outstanding:.....					Acct							
38						511	3,605,000						
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	<i>Comments:</i>												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	ESTIMATED FINANCIAL PROFILE SUMMARY																	
2	(Go to the following website for reference to the Financial Profile)																	
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																	
4																		
5																		
6																		
7	District Name:	LOCKPORT ELEMENTARY SCHOOL DISTRICT 91																
8	District Code:	56-099-0910-02																
9	County Name:	WILL																
10																		
11	1. Fund Balance to Revenue Ratio:																	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)					Total	6,858,983.00	Ratio	0.930	Score	4						
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,						7,376,076.00	Weight		Value	1.40						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20						(53,735.00)										
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																	
16	2. Expenditures to Revenue Ratio:																	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40					Total	6,981,693.00	Ratio	0.947	Score	4						
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,						7,376,076.00	Adjustment		Weight	0.35						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20						(53,735.00)										
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																	
21	Possible Adjustment:																	
22																		
23	3. Days Cash on Hand:																	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70					Total	6,858,983.00	Days	353.67	Score	4						
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360						19,393.59	Weight		Value	0.40						
26																		
27	4. Percent of Short-Term Borrowing Maximum Remaining:																	
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40					Total	0.00	Percent	100.00	Score	4						
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates						4,427,743.62	Weight		Value	0.40						
30																		
31	5. Percent of Long-Term Debt Margin Remaining:																	
32	Long-Term Debt Outstanding (P3, Cell H37)						Total	3,605,000.00	Percent	68.80	Score	3						
33	Total Long-Term Debt Allowed (P3, Cell H31)							11,557,189.71	Weight		Value	0.30						
34																		
35																Total Profile Score:	3.90	*
36																		
37																Estimated 2021 Financial Profile Designation:	RECOGNITION	
38																		
39																		
40																		
41																		
42																		

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		5,348,449	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		5,348,449	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	5,348,449	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		5,348,449	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362

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		67,743		
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		67,743		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land			40,960	
17	Building & Building Improvements	230		10,951,430	
18	Site Improvements & Infrastructure	240		1,575,497	
19	Capitalized Equipment	250		1,561,595	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			155,637
22	Amount to be Provided for Payment on Long-Term Debt	350			3,449,363
23	Total Capital Assets			14,129,482	3,605,000
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	67,743		
34	Total Current Liabilities		67,743		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			3,605,000
37	Total Long-Term Liabilities				3,605,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			14,129,482	
41	Total Liabilities and Fund Balance		67,743	14,129,482	3,605,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	4,568,866	879,730	523,229	97,740	253,190	0	6,692	50,970	4,930
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,280,069	50,000	0	132,850	0	0	0	0	0
7	FEDERAL SOURCES	4000	413,864	0	0	0	11,930	0	0	0	0
8	Total Direct Receipts/Revenues		6,262,799	929,730	523,229	230,590	265,120	0	6,692	50,970	4,930
9	Receipts/Revenues for "On Behalf" Payments ²	3998	2,621,833	0	0	0	0	0		0	0
10	Total Receipts/Revenues		8,884,632	929,730	523,229	230,590	265,120	0	6,692	50,970	4,930
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,288,582				58,351				
13	Support Services	2000	1,860,238	861,531		25,315	138,877	0		50,099	0
14	Community Services	3000	10,191	0		46	759				
15	Payments to Other Districts & Governmental Units	4000	738,165	0	0	197,625	0	0		0	0
16	Debt Service	5000	0	0	578,478	0	0			0	0
17	Total Direct Disbursements/Expenditures		5,897,176	861,531	578,478	222,986	197,987	0		50,099	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,621,833	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		8,519,009	861,531	578,478	222,986	197,987	0		50,099	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		365,623	68,199	(55,249)	7,604	67,133	0	6,692	871	4,930
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			45,000						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			8,735						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	53,735	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	45,000							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	8,735							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	53,735	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	(53,735)	53,735	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		365,623	14,464	(1,514)	7,604	67,133	0	6,692	871	4,930
79	Fund Balances - July 1, 2019		4,982,826	624,814	157,151	460,071	227,205	53,477	396,889	14,560	13,432
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		5,348,449	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		4,147,906	802,498	521,632	97,591	164,082	0	6,057	50,812	4,915
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	47,831	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					88,213				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	6,765	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		4,202,502	802,498	521,632	97,591	252,295	0	6,057	50,812	4,915
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	104,040	0	0	0	0	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		104,040	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	130,485	167	0	0	0	0	630	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		130,485	167	0	0	0	0	630	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	33,290								
70	Sales to Pupils - Breakfast	1612	548								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	46								

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

1	A	B	C	D	E	F	G	H	I	J	K	
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
74	Other Food Service (Describe & Itemize)	1690	0									
75	Total Food Service		33,884									
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700										
77	Admissions - Athletic	1711	2,681	0								
78	Admissions - Other (Describe & Itemize)	1719	0	0								
79	Fees	1720	7,447	0								
80	Book Store Sales	1730	0	0								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0								
82	Total District/School Activity Income		10,128	0								
83	TEXTBOOK INCOME	1800										
84	Rentals - Regular Textbooks	1811	59,846									
85	Rentals - Summer School Textbooks	1812	0									
86	Rentals - Adult/Continuing Education Textbooks	1813	0									
87	Rentals - Other (Describe & Itemize)	1819	0									
88	Sales - Regular Textbooks	1821	0									
89	Sales - Summer School Textbooks	1822	0									
90	Sales - Adult/Continuing Education Textbooks	1823	0									
91	Sales - Other (Describe & Itemize)	1829	0									
92	Other (Describe & Itemize)	1890	0									
93	Total Textbook Income		59,846									
94	OTHER REVENUE FROM LOCAL SOURCES	1900										
95	Rentals	1910	0	52,000								
96	Contributions and Donations from Private Sources	1920	3,971	0	0	0	0	0	0	0	0	
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0	
98	Services Provided Other Districts	1940	0	0								
99	Refund of Prior Years' Expenditures	1950	34	0	0	0	0	0		0	0	
100	Payments of Surplus Moneys from TIF Districts	1960	12,996	2,426	1,597	149	895	0	5	158	15	
101	Drivers' Education Fees	1970	0									
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0	
103	School Facility Occupation Tax Proceeds	1983	0									
104	Payment from Other Districts	1991	0	0	0	0	0	0				
105	Sale of Vocational Projects	1992	0									
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0	
107	Other Local Revenues (Describe & Itemize)	1999	10,980	22,639	0	0	0	0	0	0	0	
108	Total Other Revenue from Local Sources		27,981	77,065	1,597	149	895	0	5	158	15	
109	Total Receipts/Revenues from Local Sources	1000	4,568,866	879,730	523,229	97,740	253,190	0	6,692	50,970	4,930	
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
111	Flow-through Revenue from State Sources	2100	0	0			0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0			0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0			0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0			0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)											
117	Evidence Based Funding Formula (Section 18-8.15)	3001	992,525	0	0	0	0	0		0	0	
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0	
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0	
121	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0	
122	Total Unrestricted Grants-in-Aid		992,525	0	0	0	0	0		0	0	
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)											
124	SPECIAL EDUCATION											
125	Special Education - Private Facility Tuition	3100	96,958				0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0				0					
127	Special Education - Personnel	3110	0	0			0					
128	Special Education - Orphanage - Individual	3120	0				0					
129	Special Education - Orphanage - Summer Individual	3130	0				0					
130	Special Education - Summer School	3145	0				0					
131	Special Education - Other (Describe & Itemize)	3199	0	0			0					
132	Total Special Education		96,958	0			0					
133	CAREER AND TECHNICAL EDUCATION (CTE)											
134	CTE - Technical Education - Tech Prep	3200	0	0			0					
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0					
136	CTE - WCECP	3225	0	0			0					
137	CTE - Agriculture Education	3235	0	0			0					
138	CTE - Instructor Practicum	3240	0	0			0					
139	CTE - Student Organizations	3270	0	0			0					
140	CTE - Other (Describe & Itemize)	3299	0	0			0					
141	Total Career and Technical Education		0	0			0					
142	BILINGUAL EDUCATION											
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
144			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K	
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
146	State Free Lunch & Breakfast	3360	880									
147	School Breakfast Initiative	3365	0	0			0					
148	Driver Education	3370	0	0								
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0	
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0	
151	TRANSPORTATION											
152	Transportation - Regular and Vocational	3500	0	0		4	0					
153	Transportation - Special Education	3510	0	0		132,846	0					
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0					
155	Total Transportation		0	0		132,850	0					
156	Learning Improvement - Change Grants	3610	0									
157	Scientific Literacy	3660	0	0		0	0					
158	Truant Alternative/Optional Education	3695	0			0	0					
159	Early Childhood - Block Grant	3705	119,426	0		0	0					
160	Chicago General Education Block Grant	3766	0	0		0	0					
161	Chicago Educational Services Block Grant	3767	0	0		0	0					
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0	
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0	
164	State Charter Schools	3815	0			0						
165	Extended Learning Opportunities - Summer Bridges	3825	0			0						
166	Infrastructure Improvements - Planning/Construction	3920		0				0				
167	School Infrastructure - Maintenance Projects	3925		50,000				0			0	
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	70,280	0	0	0	0	0	0	0	0	
169	Total Restricted Grants-In-Aid		287,544	50,000	0	132,850	0	0	0	0	0	
170	Total Receipts from State Sources	3000	1,280,069	50,000	0	132,850	0	0	0	0	0	
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)											
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0	
174	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0	
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0	
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)											
177	Head Start	4045	0									
178	Construction (Impact Aid)	4050	0	0				0				
179	MAGNET	4060	0	0		0	0	0				
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0	
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0	
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)											
183	TITLE V											
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0					
185	Title V - District Projects	4105	0	0		0	0					

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	55,785				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	8,452				0				
194	Summer Food Service Program	4225	37,048				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	0								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	Total Food Service		101,285				0				
199	TITLE I										
200	Title I - Low Income	4300	87,203	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	Total Title I		87,203	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	5,702	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	Total Title IV		5,702	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	111,040				11,930				
214	Fed - Spec Education - IDEA - Room & Board	4625	32,202	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	Total Federal - Special Education		143,242	0		0	11,930				
218	CTE - PERKINS										
219	CTE - Perkins - Title III - Tech Prep	4770	0	0		0	0				
220	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
221	Total CTE - Perkins		0	0		0	0				
222	Federal - Adult Education	4810	0	0		0	0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0	0	0	0	0		0	0
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0	0		0	0
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0		0	0
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0	0							
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0	0		0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0	0		0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	13,159	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	11,772	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	51,501	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		413,864	0	0	0	11,930	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	413,864	0	0	0	11,930	0	0	0	0
268	Total Direct Receipts/Revenues		6,262,799	929,730	523,229	230,590	265,120	0	6,692	50,970	4,930

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	1,793,465	211,334	0	246,343	12,287	3,371	12,142	0	2,278,942
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	65,538	820	2,616	2,013	0	0	0	0	70,987
8	Special Education Programs (Functions 1200-1220)	1200	376,391	29,014	7,220	608	0	0	0	0	413,233
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	168,195	16,633	0	5,444	0	0	0	0	190,272
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	77,287	975	10,191	3,175	0	2,914	0	0	94,542
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	54,998	7,182	0	832	0	0	0	0	63,012
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	30,391	416	0	146	0	0	0	0	30,953
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						15,321			15,321
22	Special Education Programs K-12 - Private Tuition	1912						131,320			131,320
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0
33	Total Instruction ¹⁰	1000	2,566,265	266,374	20,027	258,561	12,287	152,926	12,142	0	3,288,582
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	167,239	39,955	0	130	0	0	0	0	207,324
37	Guidance Services	2120	0	6	0	0	0	0	0	0	6
38	Health Services	2130	74,986	141	0	1,779	0	0	0	0	76,906
39	Psychological Services	2140	0	0	58,151	0	0	0	0	0	58,151
40	Speech Pathology & Audiology Services	2150	134,100	23,793	0	2,481	0	0	0	0	160,374
41	Other Support Services - Pupils (Describe & Itemize)	2190	22,844	333	55	2,914	0	0	0	0	26,146
42	Total Support Services - Pupils	2100	399,169	64,228	58,206	7,304	0	0	0	0	528,907
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	88,695	16,830	26,737	1,863	0	0	0	0	134,125
45	Educational Media Services	2220	134,722	22,854	0	9,029	0	0	0	0	166,605
46	Assessment & Testing	2230	456	7	0	7,497	0	0	0	0	7,960
47	Total Support Services - Instructional Staff	2200	223,873	39,691	26,737	18,389	0	0	0	0	308,690
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	3,375	0	51,869	18,824	0	5,758	0	0	79,826
50	Executive Administration Services	2320	209,822	30,201	284	0	0	2,314	0	0	242,621
51	Special Area Administration Services	2330	1,500	0	0	0	0	0	0	0	1,500
52	Tort Immunity Services	2360 - 2370			234						234
53	Total Support Services - General Administration	2300	214,697	30,201	52,387	18,824	0	8,072	0	0	324,181

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	297,300	70,496	6,685	8,709	0	0	0	0	383,190
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	297,300	70,496	6,685	8,709	0	0	0	0	383,190
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	33,659	4,553	0	0	0	0	0	0	38,212
60	Fiscal Services	2520	45,989	15,663	33,408	748	0	0	0	0	95,808
61	Operation & Maintenance of Plant Services	2540	0	0	31,912	1,961	0	0	6,385	0	40,258
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	44,568	0	128	95,452	0	730	114	0	140,992
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	124,216	20,216	65,448	98,161	0	730	6,499	0	315,270
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	0	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	1,259,255	224,832	209,463	151,387	0	8,802	6,499	0	1,860,238
75	COMMUNITY SERVICES (ED)	3000	10,094	4	0	93	0	0	0	0	10,191
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			645,252			0			645,252
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Govt Units (In-State)	4100			645,252			0			645,252
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						92,913			92,913
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						92,913			92,913
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	Total Payments to Other Govt Units	4000			645,252			92,913			738,165
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110						0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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	(900) Total
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		3,835,614	491,210	874,742	410,041	12,287	254,641	18,641	0	5,897,176
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										365,623
116											
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	248,513	60,171	179,049	214,625	147,955	0	11,218	0	861,531
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	Total Support Services - Business	2500	248,513	60,171	179,049	214,625	147,955	0	11,218	0	861,531
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	248,513	60,171	179,049	214,625	147,955	0	11,218	0	861,531
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Regular Programs	4110			0			0			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Programs	4140			0			0			0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0
139	Total Payments to Other Govt Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		248,513	60,171	179,049	214,625	147,955	0	11,218	0	861,531
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										68,199
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	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0
161	DEBT SERVICES (DS)	5000									
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						97,040			97,040
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						480,000			480,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,438			0			1,438
172	Total Debt Services	5000			1,438			577,040			578,478
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				1,438			577,040			578,478
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(55,249)
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	0	0	23,605	0	0	0	0	0	23,605
183	Other Support Services (Describe & Itemize)	2900	0	0	1,710	0	0	0	0	0	1,710
184	Total Support Services	2000	0	0	25,315	0	0	0	0	0	25,315
185	COMMUNITY SERVICES (TR)	3000	0	0	46	0	0	0	0	0	46
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
188	Payments for Regular Programs	4110			0			0			0
189	Payments for Special Education Programs	4120			197,625			0			197,625
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Govt. Units (In-State)	4100			197,625			0			197,625
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
196	Total Payments to Other Govt Units	4000			197,625			0			197,625

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
197	DEBT SERVICES (TR)	5000									
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120						0			0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
202	State Aid Anticipation Certificates	5140						0			0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0
206								0			0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0
208	Total Debt Services	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Disbursements/ Expenditures		0	0	222,986	0	0	0	0	0	222,986
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,604
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Programs	1100		25,501							25,501
216	Pre-K Programs	1125		3,541							3,541
217	Special Education Programs (Functions 1200-1220)	1200		19,325							19,325
218	Special Education Programs - Pre-K	1225		0							0
219	Remedial and Supplemental Programs - K-12	1250		6,492							6,492
220	Remedial and Supplemental Programs - Pre-K	1275		0							0
221	Adult/Continuing Education Programs	1300		0							0
222	CTE Programs	1400		0							0
223	Interscholastic Programs	1500		2,300							2,300
224	Summer School Programs	1600		0							0
225	Gifted Programs	1650		781							781
226	Driver's Education Programs	1700		0							0
227	Bilingual Programs	1800		411							411
228	Truants' Alternative & Optional Programs	1900		0							0
229	Total Instruction	1000		58,351							58,351
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		9,892							9,892
233	Guidance Services	2120		0							0
234	Health Services	2130		15,573							15,573
235	Psychological Services	2140		0							0
236	Speech Pathology & Audiology Services	2150		588							588
237	Other Support Services - Pupils (Describe & Itemize)	2190		339							339
238	Total Support Services - Pupils	2100		26,392							26,392
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		1,127							1,127
241	Educational Media Services	2220		25,134							25,134
242	Assessment & Testing	2230		0							0
243	Total Support Services - Instructional Staff	2200		26,261							26,261
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310		635							635
246	Executive Administration Services	2320		6,393							6,393

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
247	Service Area Administrative Services	2330		0							0
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0
250	Unemployment Insurance Pymts	2363		0							0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		0							0
253	Judgment and Settlements	2366		0							0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
255	Reciprocal Insurance Payments	2368		0							0
256	Legal Services	2369		0							0
257	Total Support Services - General Administration	2300		7,028							7,028
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410		18,234							18,234
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
261	Total Support Services - School Administration	2400		18,234							18,234
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510		976							976
264	Fiscal Services	2520		8,413							8,413
265	Facilities Acquisition & Construction Services	2530		0							0
266	Operation & Maintenance of Plant Services	2540		44,879							44,879
267	Pupil Transportation Services	2550		0							0
268	Food Services	2560		6,694							6,694
269	Internal Services	2570		0							0
270	Total Support Services - Business	2500		60,962							60,962
271	SUPPORT SERVICES - CENTRAL										
272	Direction of Central Support Services	2610		0							0
273	Planning, Research, Development, & Evaluation Services	2620		0							0
274	Information Services	2630		0							0
275	Staff Services	2640		0							0
276	Data Processing Services	2660		0							0
277	Total Support Services - Central	2600		0							0
278	Other Support Services (Describe & Itemize)	2900		0							0
279	Total Support Services	2000		138,877							138,877
280	COMMUNITY SERVICES (MR/SS)	3000		759							759
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									
283	Payments for Special Education Programs	4120		0							0
284	Payments for CTE Programs	4140		0							0
285	Total Payments to Other Govt Units	4000		0							0
286	DEBT SERVICES (MR/SS)	5000									
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
288	Tax Anticipation Warrants	5110						0			0
289	Tax Anticipation Notes	5120						0			0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
291	State Aid Anticipation Certificates	5140						0			0
292	Other (Describe & Itemize)	5150						0			0
293	Total Debt Services - Interest	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Disbursements/Expenditures			197,987				0			197,987
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										67,133
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	K
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	(900) Total
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	0	0	0	0	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			0			0			0
307	Payments for Special Education Programs	4120			0			0			0
308	Payments for CTE Programs	4140			0			0			0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
310	Total Payments to Other Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
314											
315	70 - WORKING CASH (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	19,623	0	0	0	0	0	19,623
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	29,929	0	0	0	0	0	29,929
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	547	0	0	0	0	0	547
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	50,099	0	0	0	0	0	50,099
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			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			0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
339	Other Interest or Short-Term Debt	5150						0			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	50,099	0	0	0	0	0	50,099
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										871
344											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	SUPPORT SERVICES - BUSINESS										
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
357	Total Payments to Other Govt Units	4000						0			0
358	DEBT SERVICES (FP&S)	5000									
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
360	Tax Anticipation Warrants	5110						0			0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
365	Total Debt Service	5000						0			0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000									
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,930

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	2,309,098
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	72,073
8	Special Education Programs (Functions 1200-1220)	1200	393,689
9	Special Education Programs Pre-K	1225	
10	Remedial and Supplemental Programs K-12	1250	198,061
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	
14	Interscholastic Programs	1500	94,041
15	Summer School Programs	1600	
16	Gifted Programs	1650	63,013
17	Driver's Education Programs	1700	
18	Bilingual Programs	1800	33,253
19	Truant Alternative & Optional Programs	1900	
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	26,000
22	Special Education Programs K-12 - Private Tuition	1912	180,000
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 Progs - Private Tuition	1922	
33	Total Instruction ¹⁰	1000	3,369,228
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	215,431
37	Guidance Services	2120	2,436
38	Health Services	2130	82,326
39	Psychological Services	2140	66,580
40	Speech Pathology & Audiology Services	2150	165,833
41	Other Support Services - Pupils (Describe & Itemize)	2190	30,126
42	Total Support Services - Pupils	2100	562,732
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	141,459
45	Educational Media Services	2220	165,531
46	Assessment & Testing	2230	8,006
47	Total Support Services - Instructional Staff	2200	314,996
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	96,803
50	Executive Administration Services	2320	243,993
51	Special Area Administration Services	2330	1,500
52	Tort Immunity Services	2360 - 2370	2,500
53	Total Support Services - General Administration	2300	344,796

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	393,101
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	Total Support Services - School Administration	2400	393,101
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	38,074
60	Fiscal Services	2520	99,121
61	Operation & Maintenance of Plant Services	2540	44,995
62	Pupil Transportation Services	2550	
63	Food Services	2560	149,216
64	Internal Services	2570	
65	Total Support Services - Business	2500	331,406
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	
69	Information Services	2630	
70	Staff Services	2640	
71	Data Processing Services	2660	
72	Total Support Services - Central	2600	0
73	Other Support Services (Describe & Itemize)	2900	
74	Total Support Services	2000	1,947,031
75	COMMUNITY SERVICES (ED)	3000	58,412
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	609,522
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	609,522
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	145,000
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	145,000
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
101	Payments to Other Govt Units (Out-of-State)	4400	
102	Total Payments to Other Govt Units	4000	754,522
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
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		6,129,193
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	960,427
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	Total Support Services - Business	2500	960,427
128	Other Support Services (Describe & Itemize)	2900	
129	Total Support Services	2000	960,427
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	
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	0
138	Payments to Other Govt. Units (Out of State)	4400	
139	Total Payments to Other Govt Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	
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 - INTERST ON LONG-TERM DEBT	5200	
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	
151	Total Direct Disbursements/Expenditures		960,427
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
154	30 - DEBT SERVICES (DS)		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	
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	96,321
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
170	(Lease/Purchase Principal Retired) ¹¹		480,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	6,309
172	Total Debt Services	5000	582,630
173	PROVISION FOR CONTINGENCIES (DS)	6000	
174	Total Disbursements/ Expenditures		582,630
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	44,253
183	Other Support Services (Describe & Itemize)	2900	2,600
184	Total Support Services	2000	46,853
185	COMMUNITY SERVICES (TR)	3000	50
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	275,000
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	275,000
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	
196	Total Payments to Other Govt Units	4000	275,000

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	DEBT SERVICES (TR)	5000	
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
199	Tax Anticipation Warrants	5110	
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	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
206	(Lease/Purchase Principal Retired) ¹¹		
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	
210	Total Disbursements/ Expenditures		321,903
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	31,070
216	Pre-K Programs	1125	3,780
217	Special Education Programs (Functions 1200-1220)	1200	23,415
218	Special Education Programs - Pre-K	1225	
219	Remedial and Supplemental Programs - K-12	1250	10,095
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	
222	CTE Programs	1400	
223	Interscholastic Programs	1500	2,521
224	Summer School Programs	1600	3,125
225	Gifted Programs	1650	797
226	Driver's Education Programs	1700	
227	Bilingual Programs	1800	472
228	Truants' Alternative & Optional Programs	1900	
229	Total Instruction	1000	75,275
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	10,500
233	Guidance Services	2120	35
234	Health Services	2130	15,831
235	Psychological Services	2140	
236	Speech Pathology & Audiology Services	2150	2,024
237	Other Support Services - Pupils (Describe & Itemize)	2190	9,075
238	Total Support Services - Pupils	2100	37,465
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	1,373
241	Educational Media Services	2220	26,365
242	Assessment & Testing	2230	9
243	Total Support Services - Instructional Staff	2200	27,747
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	663
246	Executive Administration Services	2320	6,160

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
247	Service Area Administrative Services	2330	295
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	7,118
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	21,475
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	Total Support Services - School Administration	2400	21,475
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	976
264	Fiscal Services	2520	9,261
265	Facilities Acquisition & Construction Services	2530	
266	Operation & Maintenance of Plant Services	2540	53,612
267	Pupil Transportation Services	2550	
268	Food Services	2560	11,071
269	Internal Services	2570	
270	Total Support Services - Business	2500	74,920
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	
273	Planning, Research, Development, & Evaluation Services	2620	
274	Information Services	2630	
275	Staff Services	2640	
276	Data Processing Services	2660	
277	Total Support Services - Central	2600	0
278	Other Support Services (Describe & Itemize)	2900	
279	Total Support Services	2000	168,725
280	COMMUNITY SERVICES (MR/SS)	3000	2,412
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	Total Payments to Other Govt Units	4000	0
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		246,412
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	
302	Other Support Services (Describe & Itemize)	2900	
303	Total Support Services	2000	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
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	
312	Total Disbursements/ Expenditures		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	19,623
321	Unemployment Insurance Payments	2363	
322	Insurance Payments (Regular or Self-Insurance)	2364	30,945
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	600
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	
328	Property Insurance (Buildings & Grounds)	2371	
329	Vehicle Insurance (Transporation)	2372	
330	Total Support Services - General Administration	2000	51,168
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		51,168
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
344			

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	
349	Operation & Maintenance of Plant Services	2540	
350	Total Support Services - Business	2500	0
351	Other Support Services (Describe & Itemize)	2900	
352	Total Support Services	2000	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
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	4,147,906	2,161,860	1,986,046	4,227,921	2,066,061
5	Operations & Maintenance	802,498	426,856	375,642	834,798	407,942
6	Debt Services **	521,632	274,408	247,224	536,656	262,248
7	Transportation	97,591	74,511	23,080	145,721	71,210
8	Municipal Retirement	164,082	71,685	92,397	140,194	68,509
9	Capital Improvements	0		0		0
10	Working Cash	6,057	5,224	833	10,217	4,993
11	Tort Immunity	50,812	26,293	24,519	51,421	25,128
12	Fire Prevention & Safety	4,915	2,569	2,346	5,025	2,456
13	Leasing Levy	0		0		0
14	Special Education	47,831	24,752	23,079	48,406	23,654
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	88,213	42,052	46,161	82,240	40,188
17	Summer School	0		0		0
18	Other (Describe & Itemize)	6,765	3,511	3,254	6,867	3,356
19	Totals	5,938,302	3,113,721	2,824,581	6,089,466	2,975,745
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2019	Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020		Outstanding Ending June 30, 2020		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (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		
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		
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		
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long- Term Debt
31	DEBT CERTIFICATES SERIES 2008	06/02/08	520,000	7	200,000			45,000	155,000	148,308
32	GO SCHOOL BOND SERIES 2014	03/14/14	1,230,600	1	770,000			10,000	760,000	727,189
33	GO SCHOOL BOND SERIES 2017A	10/05/17	1,600,000	1	1,460,000			150,000	1,310,000	1,253,444
34	GO SCHOOL REFUNDING SCHOOL SERIES 2017B	10/05/17	1,900,000	3	1,655,000			275,000	1,380,000	1,320,422
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49									0	
50			5,250,600		4,085,000	0	0	480,000	3,605,000	3,449,363
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		
53	2. Funding Bonds			5. Tort Judgment Bonds				8. Other		
54	3. Refunding Bonds			6. Building Bonds				9. Other		
55										

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2019										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		47,831			
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	47,831	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		47,831			
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	47,831	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0

28 **SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a**

29

30 Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

31 If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

32

34 *In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.*

35 **Expenditures:**

36 Workers' Compensation Act and/or Workers' Occupational Disease Act

37 Unemployment Insurance Act

38 Insurance (Regular or Self-Insurance)

39 Risk Management and Claims Service

40 Judgments/Settlements

41 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction

42 Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)

43 Legal Services

44 Principal and Interest on Tort Bonds

45

46 ^a Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances

47 in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

48 ^b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumlated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	40,960			40,960						40,960
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	10,951,430			10,951,430	50	5,164,718	219,163		5,383,881	5,567,549
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,464,603	110,894		1,575,497	20	580,840	55,468		636,308	939,189
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,231,737	49,352		1,281,089	10	847,457	14,073		861,530	419,559
13	5 Yr Schedule	252	24,997			24,997	5	24,997			24,997	0
14	3 Yr Schedule	253	255,509			255,509	3	255,509			255,509	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	13,969,236	160,246	0	14,129,482		6,873,521	288,704	0	7,162,225	6,967,257
17	Non-Capitalized Equipment	700				29,859	10		2,986			
18	Allowable Depreciation								291,690			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	5,897,176
9	O&M	Expenditures 15-22, L151		Total Expenditures		861,531
10	DS	Expenditures 15-22, L174		Total Expenditures		578,478
11	TR	Expenditures 15-22, L210		Total Expenditures		222,986
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		197,987
13	TORT	Expenditures 15-22, L342		Total Expenditures		50,099
14				Total Expenditures	\$	7,808,257
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
16						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		70,987
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		0
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		15,321
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		131,320
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		10,191
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		738,165
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		12,287
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		18,641
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		147,955
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		11,218
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		480,000
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		46
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		197,625
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		3,541
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		759
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	1,838,056
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		5,970,201
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		566.70
80				Estimated OEPP (Line 78 divided by Line 79)	\$	10,535.03
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
82	PER CAPITA TUITION CHARGE					
83	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		33,884
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		10,128
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		59,846
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		52,000
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		96,958
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		880
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		132,850
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		50,000
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		70,280
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		101,285
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		87,203
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		5,702
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		122,970
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		32,202
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		13,159
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		11,772
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		51,501
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		194,239
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		3,675
175				Total Deductions for PCTC Computation Line 85 through Line 173	\$	1,130,534
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		4,839,667
177				Total Depreciation Allowance (from page 26, Line 18, Col I)		291,690
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)		5,131,357
179				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		566.70
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	9,054.80
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
185						
186	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			114,253	0	64,253

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>					100,656		
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).					9,286		
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			3,322,504		3,322,504	
20	Support Services:							
21	Pupil	2100			555,299		555,299	
22	Instructional Staff	2200			334,951		334,951	
23	General Admin.	2300			381,308		381,308	
24	School Admin	2400			401,424		401,424	
25	Business:							
26	Direction of Business Spt. Srv.	2510		39,188	0	39,188	0	
27	Fiscal Services	2520		104,221	0	104,221	0	
28	Oper. & Maint. Plant Services	2540			781,110	781,110	0	
29	Pupil Transportation	2550			23,605		23,605	
30	Food Services	2560			46,916		46,916	
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			0		0	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		0	0	0	0	
38	Other:	2900			1,710		1,710	
39	Community Services	3000			10,996		10,996	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(64,253)		(64,253)	
41	Total			143,409	5,795,570	924,519	5,014,460	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	143,409	Total Indirect Costs:	924,519	
44				Total Direct Costs:	5,795,570	Total Direct Costs:	5,014,460	
45				= 2.47%		= 18.44%		
46								

	A	B	C	D	E	F	G	H	I	J	K	
1	REPORT ON SHARED SERVICES OR OUTSOURCING											
2	School Code, Section 17-1.1 (Public Act 97-0357)											
3	Fiscal Year Ending June 30, 2020											
4												
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.											
6	LOCKPORT ELEMENTARY SCHOOL											
7	56-099-0910-02											
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →											
10	Service or Function (Check all that apply)			Barriers to Implementation		(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning			X	X	X	Curriculum planning D205-92-89-90-88-88a-33C					
12	Custodial Services											
13	Educational Shared Programs			X	X	X	lincolnway area affiliation					
14	Employee Benefits											
15	Energy Purchasing											
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services											
19	Insurance			X	X	X	CLIC					
20	Investment Pools											
21	Legal Services											
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development											
25	Shared Personnel			X	X	X	LASEC					
26	Special Education Cooperatives			X	X	X	LASEC					
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing											
29	Technology Services											
30	Transportation			X	X	X	LASEC and D205					
31	Vocational Education Cooperatives											
32	All Other Joint/Cooperative Agreements			X	X	X	LASEC and D91 share facility space					
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												
42												
43												

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

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

School District Name: LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
 RCDT Number: 56-099-0910-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	242,621		242,621	250,358			250,358
2. Special Area Administration Services	2330	1,500		1,500	1,500			1,500
3. Other Support Services - School Administration	2490	0		0				0
4. Direction of Business Support Services	2510	38,212	0	38,212	39,216			39,216
5. Internal Services	2570	0		0				0
6. Direction of Central Support Services	2610	0		0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8. Totals		282,333	0	282,333	291,074	0	0	291,074
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)								3%

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 Spring 2021 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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: **LOCKPORT ELEMENTARY SCHOOL DISTRICT**
 RCDT Number: **56-099-0910-02**

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	242,621		0	242,621	250,358			250,358
2. Special Area Administration Services	2330	1,500		0	1,500	1,500			1,500
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	38,212	0	0	38,212	39,216			39,216
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		282,333	0	0	282,333	291,074	0	0	291,074
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020									3%

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

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

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

School District Name: LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
 RCDT Number: 56-099-0910-02

			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 Workers' Compensation or Worker's Occupation Disease Acts Pymts	2361	0								0
	2362	19,623							19,623	19,623
Unemployment Insurance Payments	2363	0								0
Insurance Payments (Regular or Self-Insurance)	2364	29,929							29,929	29,929
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	547							547	547
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		50,099	0	0	0	0	0	0	50,099	50,099

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

Inserting Tab into Existing AFR

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

Linking Example

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

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

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

- 1.
- 2.
- 3.
- 4.

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02

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	6,262,799	929,730	230,590	6,692	7,429,811
9	Direct Expenditures	5,897,176	861,531	222,986		6,981,693
10	Difference	365,623	68,199	7,604	6,692	448,118
11	Fund Balance - June 30, 2019	5,348,449	639,278	467,675	403,581	6,858,983
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

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

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-Not
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 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 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:

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?

Accounting for late payments (Audit Questionnaire Section D)

Are Federal Expenditures greater than \$750,000?

Is all Single Audit information completed and enclosed?

Is Budget Deficit Reduction Plan 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.

Section D: Check a or b that agrees with the school district type.

4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.

Fund (10) ED: Cash balances cannot be negative.

Fund (20) O&M: Cash balances cannot be negative.

Fund (30) DS: Cash balances cannot be negative.

Fund (40) TR: Cash balances cannot be negative.

Fund (50) MR/SS: Cash balances cannot be negative.

Fund (60) CP: Cash balances cannot be negative.

Fund (70) WC: Cash balances cannot be negative.

Fund (80) Tort: Cash balances cannot be negative.

Fund (90) FP&S: Cash balances cannot be negative.

5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

General Long-Term Debt, Cell N23 must = Cell N41.

6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.

Fund 10, Cells C38+C39 must = Cell C81.

Fund 20, Cells D38+D39 must = Cell D81.

Fund 30, Cells E38+E39 must = Cell E81.

Fund 40, Cells F38+F39 must = Cell F81.

Fund 50, Cells G38+G39 must = Cell G81.

Fund 60, Cells H38+H39 must = Cell H81.

Fund 70, Cells I38+I39 must = Cell I81.

Fund 80, Cells J38+J39 must = Cell J81.

Fund 90, Cells K38+K39 must = Cell K81.

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).

Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).

9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).

Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49

Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.

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)

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.

Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0

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.

12. Page 27: The 9 Month ADA must be entered on Line 78.

13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.

14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.

15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.

16. Page 31: SHARED OUTSOURCED SERVICES, Completed.

17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.



1 to the auditor for correction.

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Error Message

CASH

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Congratulations! You have a balanced AFR.

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

DISTRICT/JOINT AGREEMENT NAME LOCKPORT ELEMENTARY SCHOOL DISTRI	RCDT NUMBER 56-099-0910-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004945	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) DONNA GRAY		NAME AND ADDRESS OF AUDIT FIRM GASSESMITH & MICHALESKO, LTD. 323 SPRINGFIELD AVE JOLIET	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 808 ADAMS ST LOCKPORT		E-MAIL ADDRESS: JILLE@GASSESMITH.COM	
		NAME OF AUDIT SUPERVISOR JILL E GASSESMITH	
		CPA FIRM TELEPHONE NUMBER (815)744-6200	FAX NUMBER (815)744-3822
60441			

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91

56-099-0910-02

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91

56-099-0910-02

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02

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	\$ 425,794
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		9,286
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(51,501)
AFR TOTAL FEDERAL REVENUES:		\$ 383,579

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES \$ 383,579

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: \$ 383,579

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/18-6/30/19 (E)	Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)		Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
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• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

⁴ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02
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)**:	_____ \$0	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	_____ \$0	Total Non-Cash \$0

Note 5: Other Information

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

Property	_____
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)

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: _____
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

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

Total Federal Expenditures for 7/1/19-6/30/20 \$0

% 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.

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02
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.

LOCKPORT ELEMENTARY SCHOOL DISTRICT 91
56-099-0910-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

Finding Number

Condition

Current Status²⁰

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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