Due to ROE on Due to ISBE on SD/JA20	,
	X School District

Joint Agreement

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

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

	Agreement Information inside of this page.)	Ace	counting Basis:  CASH	Certified Publ	ic Accountant Information
School District/Joint Agreement Number:		X	ACCRUAL	Name of Auditing Firm:	
05-016-0390-02				Baker Tilly US, LLP	
County Name:				Name of Audit Manager:	
Cook				Nick Cavaliere, CPA CFE	
Name of School District/Joint Agreement:				Address:	
Wilmette Public Schools District	39			1301 West 22nd Street, Suite	400
Address:		<u> </u>	Filing Status:	City:	State: Zip Code:
615 Locust Road		Submit electr	onic AFR directly to ISBE	Oak Brook	IL 60523
City:				Phone Number:	Fax Number:
Wilmette		Click o	n the Link to Submit:	(630) 990-3131	(630) 990-0039
Email Address:		_	Send ISBE a File	IL License Number (9 digit):	Expiration Date:
				066-004260	
Zip Code:			0	Email Address:	
60091			•	n.cavaliere@bakertilly.com	
Annual Financial Report Type of Auditor's Report Issued: Qualified Adverse Disclaimer	<b>X</b> Unqualified	X YES NO Are Federal ex X YES NO Is all Single Au	ple Audit Status:  penditures greater than \$750,000?  dit Information completed and attached?  cial statement or federal award findings issued?	ISBE	E Use Only
Reviewed by District Su	perintendent/Administrator	Reviewed by To	wnship Treasurer (Cook County only)	Reviewed	by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Typ. Dr. Kari Cremascoli	pe or Print):	Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC	Name (Type or Print):
Email Address:  cremasck@wilmette39.org		Email Address:		Email Address:	
Telephone: Fax Number 847-512-6000 847-	ber: -256-1920	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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).

<sup>\*</sup> 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)

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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)

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

# 4. Submit AFR Electronically

• The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".
 These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

# 5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
  - Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200.500
- Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).
   Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

### 7. Qualifications of Auditing Firm

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

# **AUDITOR'S QUESTIONNAIRE**

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

One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].  10 ne 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.].  10 ne or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq.].  10 ne or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  10 ne or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  10 ne or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois State Revenue  10 Non-corn 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, 20-5].  10 ne or more interfund loans were custanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  10 ne or more permanent trainfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  10 ne or more permanent trainfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  10 ne or more junctification or subject to define and control budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  11 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 Sch	One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.1]; One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21]. One or more contracts were executed for purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21]. One or more obtained in the accounting records or used for other than the purpose for which they were restricted. 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. One or more large term leans or long term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory Authority. 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]. 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]. 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]. 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 5/10-22.33, 20-4, 20-5]. 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 5/10-32.33, 20-4, 20-5]. One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-32.33, 20-4, 20-5]. The Chart of Accounts used to defin	statements pursuant to the Illinois Government Ethics Ad	
Sestricted 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. To nor or more long-term floats in only-germed beth 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, 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].  10 one or more premament 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].  2 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  3 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBF rules pursuant to Illinois School Code [105 ILCS 5/13-15].  4 At least one of the following forms was flied with ISBF late: The FY19 AFR (ISBF FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/13-15].  1 INANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/13-16].  3 The district has issued tax anticipation warrants or tax anticipation notes.  3 The district has i	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 25/1 et. seq.]. 5 Restricted funds were comminged 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. 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 1 as 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, 20-5]. 10 One or more interfund loans were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]. 10 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 5/10-22.33, 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 5/10-10 ILCS 5/10		tt. [5 ILCS 420/4A-101]
The Chart of Accounts used to define and control budget and accounting records or use to the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq., and 30 ILCS 235/1 et. seq.,].  The Chart of Accounts used to define and control budget and accounting records or used for other than the purpose for which they were restricted.  The Chart of Accounts used to define and control budget and accounting records or used for other than the purpose for which they were restricted.  The Chart of Accounts used to define and control budget and accounting records one so to revenue, receipts, expenditures, disbursements or expenses were observed.  The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE FORM 50-36).  The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE FORM 50-36).  The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE FORM 50-36).  The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/12-22.32].  INANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Illinois School Code [105 ILCS 5/12-32.3].  The district has issued ax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of understanding, as authorized by Illinois School Code [105 ILCS 5/14-8].  The district has issued ax anticipation warrants and revenue 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 5/12-6] or issued funding bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/3-16, 32-7.2	The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 th Chart of Accounts used to define and control budget and accounting records or used for other than the purpose for which they were restricted.  29 The Chart of Accounts used to define and control budget and accounting records or used to following forms was filled with ISBE late: The FP19 AFR (ISBE FORM 50-35), FP19 Annual Statement of Affairs (ISBE Form 50-37) and FP20  Budget (ISBE FORM 50-36). Explain in the comments to box below in persuant to the Illinois School Code [105 ILCS 5/10-12, 5/11-7].  18 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 The Chart of Accounts used to define and control budget may in the purpose to the Illinois School Code [105 ILCS 5/10-12, 5/17-1].  18 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by  18 The Chart of Accounts used to define and control budget in the comments box below in persuant to Illinois School Code [105 ILCS 5/1-16.7].  19 The Grant of Accounts used to define and control budget in the comments box below in persuant to Illinois School Code [105 ILCS 5/1-16.7].  19 The	2 One or more custodians of funds failed to comply with the bo	onding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].
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 in orlog-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 LCS 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, 20-5].  10 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].  2 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  3 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBF rules pursuant to Illinois School Code [105 ILCS 5/17-23, 23].  4 At least one of the following forms was filed with ISBE late: The PTy9 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/13-15, 1; 7/10-17; 7/17-1].  SINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/13-16].  1 The district has issued tax anticipation warrants or tax anticipation notes in anticipation of urrent year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/13-16] or 34-23 through 34-27].	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 ISEE rules pursuant to Illinois School Code [105 ILCS 5/2-32.72.3-2.82.8].  14 Items as to not the following forms was filed with ISEE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.15; 5/10-17; 5/17-1].  15 The district has issued tax anticipation warrants or tax anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/3-16.32-72.340 34-72]. In 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 and 34-76] or issued funding bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuan	3 One or more contracts were executed or purchases made co	ntrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].
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, 20-5]. 1 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]. 1 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illino School Code [105 ILCS 5/17-24]. 2 Substantial, or systematic misclassification of budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/12-32.72, 23.8]. 4 At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/13-15.1; 5/10-17; 5/17-1].  FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/13-15.1; 5/10-17; 5/17-1].  1 The district has issued tax anticipation warrants or tax anticipation notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/16-16, 32-7, 2 and 34-76] or issued funding bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/6-16, 32-7, 2 and 34-76] or issued funding bonds for this purpose	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, 20-5]. 10 no 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 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 budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/12-22-22.23]. 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 5/10-17, 5/17-1]. 14 Least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15, 1; 5/10-17; 5/17-1].  15 The district has issued at Amatorization warrants or tax anticipation warrants and General State Aid certificates or tax anticipation warr	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.].
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 15/12).  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, 20-5].  1 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].  1 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].  2 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  3 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBF rules pursuant to Illinois School Code [105 ILCS 5/3-15.1: 5/10-17: 5/17-1].  1 At least one of the following forms was filed with ISBE late: The PTI9 AFR (ISBE FORM 50-35), FTI9 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1: 5/10-17: 5/17-1].  1 The district has issued tax anticipation warrants or tax anticipation notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/3-16 or 34-23 through 34-27].  3 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.  1 The district has	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 15/12). 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]. 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]. 1 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 5/17-24]. 2 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  3 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 5/12-32, 22-22]. 3 Let least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/14-8].  5 The district has issued tax anticipation warrants or tax anticipation notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/14-8].  5 The district has issued shoorl-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.  1 The district has susued school or teacher orders for wages as permitted i	Restricted funds were commingled in the accounting records	s or used for other than the purpose for which they were restricted.
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 LICS 115/12].  9 One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5].  10 One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  11 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/17-2A].  12 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  13 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  14 At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].  15 INANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/11-8].  15 The district has issued at anticipation warrants or tax anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/11-6].  15 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 5/8-16, 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 and 34-76]	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, 20-5].  10 One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  11 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/17-2A].  12 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  13 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  14 At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/13-15, 1/10-17; 5/17-1].  15 INANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/14-8].  15 The district has issued at anticipation warrants or tax anticipation of urrent year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/1-16 or 34-23 through 34-27].  16 The district has issued short-term debt against two future revenue auticipation 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 5/8-16, 32-7.2 and 34-76]	6 One or more short-term loans or short-term debt instrument	ts were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
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 ISBF rules pursuant to Illinois School Code [105 ILCS 5/2-3.27, 2-3.28].  14 I least one of the following forms was filled with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/1-15, 5/10-17; 5/17-1].  1NANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1-8].  15 The district has issued stat anticipation warrants or tax anticipation notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/14-8].  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 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.  18 The district has issued shot-tor	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, 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 ISBF rules pursuant to Illinois School Code [105 ILCS 5/2-2.27; 2-3.28].  14 At least one of the following forms was filled with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].  1NANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].  15 The district has issued standard and each against two future revenue sources, such as, but not Illinois on 42-27 incomptions of a second year's taxes when warrants or notes in anticipation or current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/1A-8].  16 The district has issued short-term debt against two future revenue sources, such as, but not Illinois on 43-27 incomptions and General State Ald certificates or tax anticipation warrants and revenue anticipation notes.  17 The district has issued short-term debt against two future revenue sources, such as, but not Illinois purpose pursuant to Illinois School Code [105 ILCS 5/8-6, 22-7.2; 34-76;	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.
5/10-22.33, 20-4 and 20-5].  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].  1 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illino School Code [105 ILCS 5/17-2A].  2 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  3 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].  4 At least one of the following forms was filled with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/13-15.1; 5/10-17; 5/17-1].  EINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/14-8].  5 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].  6 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.  7 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.  9 The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Ai	5/10-22.33, 20-4 and 20-5].  10 One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  11 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/17-2A].  12 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  13 The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  14 At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].  15 The district has issued ax anticipation warrants or ax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation or current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/11-16].  15 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 5/8-16, 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 bal		deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue
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].  1 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illino School Code [105 ILCS 5/17-2A].  2 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  3 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; 3-2.38].  4 At least one of the following forms was filed with ISBE late: The P119 AFR (ISBE FORM 50-35), P119 Annual Statement of Affairs (ISBE Form 50-37) and F120 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].  5 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].  5 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.  7 The district has issued short-term debt against wo 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.  7 The district has issued short-term debt against wo future revenue anticipation notes.  8 The district has issued short-term debt against wo future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants	10 One or more interfund loans were outstanding beyond the term provided by statute	One or more interfund loans were made in non-conformity w	with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS
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9 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. 10 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. 11 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. 12 Check this box if the district is subject to the Property Tax Extension Limitation Law. 13 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,	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: 1/1/1994 (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,	The district has for two consecutive years shown an excess o	f expenditures/other uses over revenues/other sources and beginning fund balances
9 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. 10 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. 11 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. 12 Check this box if the district is subject to the Property Tax Extension Limitation Law. 13 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,	21 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. 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,	on its annual financial report for the aggregate totals of	the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
12 Check this box if the district is subject to the Property Tax Extension Limitation Law.  13 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 those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.  14 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.  15 Check this box if the district is subject to the Property Tax Extension Limitation Law.  16 Effective Date: 1/1/1994 (Ex: 00/00/0000)	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: 1/1/1994 (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,	THER ISSUES	
12 Check this box if the district is subject to the Property Tax Extension Limitation Law.  13 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 those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.  14 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.  15 Check this box if the district is subject to the Property Tax Extension Limitation Law.  16 Effective Date: 1/1/1994 (Ex: 00/00/0000)	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: 1/1/1994 (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,	student Activity Funds. Imprest Funds. or other funds maint:	ained by the district were excluded from the audit.
an explanation must be provided.  2 Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1994 (Ex: 00/00/0000)  3 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,	an explanation must be provided.  22 Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1994 (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,		
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,	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,	·	in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked,
		2 Check this box if the district is subject to the Property Tax Ex	tension Limitation Law. Effective Date: <b>1/1/1994</b> (Ex: 00/00/0000)
please check and explain the reason(s) in the box below.	please check and explain the reason(s) in the box below.	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.	
		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 Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date 8/30/2020

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$ -
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	85,595		1,693	152,296		\$ 239,584
Total						\$ 239,584

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

# **PART E - QUALIFICATIONS OF AUDITING FIRM**

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

Comments Applicable to the Auditor's Questionnaire:	
Baker Tilly US, LLP	
Name of Audit Firm (print)	
The undersigned affirms that this audit was conducted by a qualified auditin Code Part 100] and the scope of the audit conformed to the requirements of applicable.	ng firm and in accordance with the applicable standards [23 Illinois Administrative f subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as
Signature	mm/dd/yyyy
Signature	1111

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

			РС		_			11	1	1	1/	1 1
	Α	١	ВС	D	Е	F	G	Н	ı	J	K	L N
1						FINANC	IAL PR	OFILE INFORMATION				
2	1											
3	Req	uire	<u>ed to be c</u>	ompleted for School Dis	stricts	s only.						
4	┤.											
5	Α.		Tax Rate	<b>s</b> (Enter the tax rate - ex: .	0150	for \$1.50)						
6 7	1			Tax Year 2019		Equali	izod Ası	sessed Valuation (EAV):		1,933,044,201		
8	1			Tax Teal 2017		Lquan	izeu As	sessed valuation (LAV).		1,733,044,201		
9				Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash
10	F	Rate	e(s):	0.021848	+	0.004885	+	0.000345	=	0.027080		0.000046
11	1_						_				L	
_	B.		Results o	of Operations *								
14	1					D'.l.						
15				Receipts/Revenues		Disbursements/ Expenditures	1	Excess/ (Deficiency)		Fund Balance		
16	-		*	62,227,207		57,052,405		5,174,802		40,098,743		
17	-			umbers shown are the su portation and Working Ca		_	lines 8,	17, 20, and 81 for the Ed	ucat	ional, Operations & Main	tenar	nce,
18 19	1		ITAIIS	portation and working Ca	isii Fu	nus.						
	c.		Short-Te	rm Debt **								
21				CPPRT Notes		TAWs	_	TANs		TO/EMP. Orders		EBF/GSA Certificates
22				0	+	0	+	0	+	0	+	0 +
23				Other		Total	_					
24				0	=	0						
25 27	-		** The n	umbers shown are the su	m of e	entries on page 24.						
28	D.		Long-Ter	m Debt								
29			Check the	applicable box for long-te	erm de	ebt allowance by type o	of distri	ct.				
30								_				
31	-			6.9% for elementary and	d high	school districts,		133,380,050				
32 33	-		b.	13.8% for unit districts.								
34	1		Long-Ter	m Debt Outstanding:								
35	1											
36	-		C.	Long-Term Debt (Princip		•	Acct 511	17 205 000				
37 38	1			Outstanding:	•••••	••••	211	17,305,000				
40	E.		Material	Impact on Financial Po	sitio	n						
41				ole, check any of the follow	_		naterial	impact on the entity's fin	anci	al position during future i	epor	ting periods.
42 43			Attach she	eets as needed explaining	each i	item checked.						
44				Pending Litigation								
45				Material Decrease in EAV								
46				Material Increase/Decrea	se in I	Enrollment						
47				Adverse Arbitration Rulin	g							
48				Passage of Referendum								
49	1			Taxes Filed Under Protest								
50				Decisions By Local Board			Tax Ap	peal Board (PTAB)				
51 52				Other Ongoing Concerns	(Desci	ribe & Itemize)						
53	1		Comment	s:								
54	1											
55	1											
56	1											
57	1											
58	1											

	АВ	С	D	E	F	G	Н	1	K	L	М	N	0	PQR
1														
2				ESTIMA <sup>*</sup>	TED FINANCIAL PROFI	LE SUMMARY								
3				(Go to the following	ng website for reference	to the Financial	Profile)							
4				https://www.i	isbe.net/Pages/School-District	-Financial-Profile.asp	<u>ox</u>							
5														
6														
7		District Name:	Wilmette Public Schools District 39											
8		District Code:	05-016-0390-02											
9		County Name:	Cook											
10		country training	3331											
11	1.	Fund Balance to Rev	venue Ratio:				Total		Ratio	0	Score			4
12			ance (P8, Cells C81, D81, F81 & I81)	Funds 10, 2	20, 40, 70 + (50 & 80 if negative	e)	40,098,743.00	0	0.644		Weight			0.35
13		Total Sum of Direct Rev	venues (P7, Cell C8, D8, F8 & I8)	Funds 10, 2	20, 40, & 70,		62,227,207.00	0			Value			1.40
14		Less: Operating D	ebt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund	ds 10 & 20		0.0	0						
15		(Excluding C:D57, C:E	D61, C:D65, C:D69 and C:D73)											
16	2.	<b>Expenditures to Rev</b>	venue Ratio:				Total		Ratio	0	Score			4
17			penditures (P7, Cell C17, D17, F17, I17)	Funds 10, 2			57,052,405.00		0.917	7 <b>A</b>	Adjustment			0
18			venues (P7, Cell C8, D8, F8, & I8)	Funds 10, 2 Minus Fund			62,227,207.00				Weight			0.35
19			ebt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund	as 10 & 20		0.00	0						
20 21			D61, C:D65, C:D69 and C:D73)						(	0	Value			1.40
22		Possible Adjustment:												
23	3.	Days Cash on Hand:					Total		Day	rc	Score			4
24		•	vestments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 2	20 40 & 70		46,574,502.00	0	293.88		Weight			0.10
25			penditures (P7, Cell C17, D17, F17 & I17)	•	20, 40 divided by 360		158,478.90				Value			0.40
26														
27	4. [	Percent of Short-Teri	m Borrowing Maximum Remaining:				Total		Percen	ıt	Score			4
28		Tax Anticipation Warra	ants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 2	20 & 40		0.00	0	100.00	)	Weight			0.10
29		EAV x 85% x Combined	d Tax Rates (P3, Cell J7 and J10)	(.85 x EAV)	x Sum of Combined Tax Rates		44,494,811.4	2			Value			0.40
30		D	. P. LAM. of a Provider											
31		-	n Debt Margin Remaining:				Total	_	Percen	-	Score			4
32 33		Long-Term Debt Outsta Total Long-Term Debt	<del>-</del> · · · · · · · · · · · · · · · · · · ·				17,305,000.00 133,380,049.83		87.02	2	Weight Value			0.10 0.40
34		Total Long-Term Debt /	Allowed (F3, Cell FI31)				133,360,049.6	,			value			U. <del>4</del> U
35									т	Cotal C	Profile Score:		1	.00 *
36										J.ai F	. Jilic Jeore.		7	
37							Fstimate	d 2021 F	inancial D	rofile	Designation	. RF	COGNITI	ON
38							Latinate	.4 20211	u.iciai F	· Oilic	- carpitation	. <u>IXL</u>		<u>-11</u>
						*								
39							Profile Score may c	hange base	ed on data pr	rovided	on the Financial	l Profile		
40							mation, page 3 and	•	ng of manda	ited cat	egorical paymen	ts. Final	score	
41						will b	e calculated by ISBE							

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

	A	В	С	D	Е	F	G	Н
1	• •	_	(10)	(20)	(30)	(40)	(50)	(60)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) <sup>1</sup>		35,872,890	7,361,079	1,824,122	2,099,072	922,907	1,445,534
5	Investments	120						
6	Taxes Receivable	130	19,823,198	4,398,252	750,194	310,623	772,507	0
7	Interfund Receivables	140	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	292,576	10,716	0	153,989	0	0
9	Other Receivables	160	72,255	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	600	0	0	0
13	Total Current Assets		56,060,919	11,770,047	2,574,916	2,563,684	1,695,414	1,445,534
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
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430	628,159	211,081	0	0	0	1,445,534
28	Contracts Payable	440	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	4,629,716	497	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,035,690	0	0	0	62,949	0
32	Deferred Revenues & Other Current Liabilities	490	20,172,790	4,380,159	738,488	479,918	760,551	0
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities		26,466,355	4,591,737	738,488	479,918	823,500	1,445,534
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	124,186	0	0	0	0	0
39	Unreserved Fund Balance	730	29,470,378	7,178,310	1,836,428	2,083,766	871,914	0
40	Investment in General Fixed Assets							
41	Total Liabilities and Fund Balance		56,060,919	11,770,047	2,574,916	2,563,684	1,695,414	1,445,534

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

	A	В	I	J	K	L	М	N
1			(70)	(80)	(90)		Account	
	ASSETS (Foton Whole Bellen)				Fire Prevention &			General Long-Term
2	(Enter Whole Dollars)	Acct. #	Working Cash	Tort	Safety	Agency Fund	General Fixed Assets	Debt
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) 1	400	1,241,461	407,540	166	282,890		
5	Investments	120						
6	Taxes Receivable	130	41,416	361,944	0			
7	Interfund Receivables	140	0	0	0			
8	Intergovernmental Accounts Receivable	150	0	0	0			
9	Other Receivables	160	0	0	0			
10	Inventory	170	0	0	0			
11	Prepaid Items	180	0	124,186	0			
12	Other Current Assets (Describe & Itemize)	190	0	0	0			
13	Total Current Assets		1,282,877	893,670	166	282,890		
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210					0	
16	Land	220					610,765	
17	Building & Building Improvements	230					84,702,213	
18	Site Improvements & Infrastructure	240					3,015,615	
19	Capitalized Equipment	250					18,247,917	
20	Construction in Progress	260					4,566,497	
21	Amount Available in Debt Service Funds	340						1,836,428
22	Amount to be Provided for Payment on Long-Term Debt	350						15,468,572
23	Total Capital Assets						111,143,007	17,305,000
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410		0	0			
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430	0	0	0			
28	Contracts Payable	440	0	0	0			
29	Loans Payable	460	0	0	0			
30	Salaries & Benefits Payable	470	0	0	0			
31	Payroll Deductions & Withholdings	480	0	0	0			
32	Deferred Revenues & Other Current Liabilities	490	40,774	355,666	0			
33	Due to Activity Fund Organizations	493	,	,	-	282,890		
34	Total Current Liabilities		40,774	355,666	0	282,890		
	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						17,305,000
37	Total Long-Term Liabilities							17,305,000
38	Reserved Fund Balance	714	0	538,004	0			17,303,000
39	Unreserved Fund Balance	730	1,242,103	0	166			
40	Investment in General Fixed Assets	, 50	1,242,103	U	100		111,143,007	
41	Total Liabilities and Fund Balance		1 202 077	893,670	1//	202 000		17 205 000
41	i otal Liabilities allu i uliu Dalafite		1,282,877	893,670	166	282,890	111,143,007	17,305,000

# 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

					_	-		, ,	,	17
A	В	C (10)	D (20)	(30)	(40)	G (50)	(60)	(70)	J (80)	(90)
Description		(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 RECEIPTS/REVENUES										
4 LOCAL SOURCES	1000	46,397,227	9,458,551	1,621,872	1,221,369	1,675,501	0	116,167	550,817	4
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6 STATE SOURCES	3000	3,174,882	0	0	622,777	0	0	0	0	0
7 FEDERAL SOURCES	4000	1,236,234	0	0	0	0	0	0	0	0
8 Total Direct Receipts/Revenues		50,808,343	9,458,551	1,621,872	1,844,146	1,675,501	0	116,167	550,817	4
9 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	14,991,738								
10 Total Receipts/Revenues		65,800,081	9,458,551	1,621,872	1,844,146	1,675,501	0	116,167	550,817	4
11 DISBURSEMENTS/EXPENDITURES		03,000,001	7,130,331	1,021,072	1,011,110	1,073,301	J	110,107	330,017	
12 Instruction	1000	22 570 2/5				750.007				
13 Support Services	2000	33,570,365	E 150 000		1 541 (50	750,907	7 5 40 400		E ( 7 ( 0 4	0
	3000	14,982,668	5,153,202		1,541,658	817,428	7,548,499		567,681	0
	4000	185,480	0		0	15,320	_			_
Payments to Other Districts & Governmental Units		1,619,032	0	0	0	0	0		0	0
16 Debt Service	5000	0	0	8,674,119	0	0			0	0
17 Total Direct Disbursements/Expenditures		50,357,545	5,153,202	8,674,119	1,541,658	1,583,655	7,548,499		567,681	0
18 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	14,991,738	0	0	0	0			0	0
19 Total Disbursements/Expenditures		65,349,283	5,153,202	8,674,119	1,541,658	1,583,655	7,548,499		567,681	0
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		450,798	4,305,349	(7,052,247)	302,488	91,846	(7,548,499)	116,167	(16,864)	4
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 <sup>12</sup>	7110									
25 Abatement of the Working Cash Fund <sup>12</sup>	7110	0	5,000,000	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 7140	0	4,000,000	_	0	_		_		
28   Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
Transfer to Excess Fire Provention C. Safety Rand and Interest Proceeds to Dobt Service	7170		0							
31 Fund <sup>5</sup>				0						
32 SALE OF BONDS (7200)										
Principal on Bonds Sold	7210	0	0	6,390,000	0		0		0	0
34 Premium on Bonds Sold	7220	0	0	0	0		0		0	0
35 Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36 Sale or Compensation for Fixed Assets 6	7300	0	0	0	0	0	0		0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38 Transfer to Debt Service to Pay Interest on Capital Leases  39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7500 7600			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds     Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			635,000 164,643						
41 Transfer to Capital Projects Fund	7800			104,043			7,548,499			
42 ISBE Loan Proceeds	7900	0	0	0	0	0				0
43 Other Sources Not Classified Elsewhere	7990	0	0	0	0	0		0	0	0
44 Total Other Sources of Funds		0	9,000,000	7,189,643	0	0		5,000,000	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

	A	В	С	D	E	F	G	Н	I	J	K
1			(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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							5,000,000		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	4,000,000	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520							-		
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530							-		
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	O	0				0			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	635,000							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710		000,000							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	164,643							
70	Taxes Transferred to Pay for Capital Projects	8810	0	104,043							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	7.540.400							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	7,548,499							
75	Other Uses Not Classified Elsewhere	8990	0	0	_	0				_	0
75 76	Total Other Uses of Funds	0770	0	0	0	0			0		0
77	Total Other Sources/Uses of Funds		4,000,000	8,348,142	0	0			5,000,000	0	0
	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		(4,000,000)	651,858	7,189,643	0	0	7,548,499	0	0	0
78	Expenditures/Disbursements and Other Uses of Funds		(3,549,202)	4,957,207	137,396	302,488	91,846	0	116,167	(16,864)	4
79	Fund Balances - July 1, 2019		33,143,766	2,221,103	1,699,032	1,781,278	780,068	0	1,125,936	554,868	162
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81 82	Fund Balances - June 30, 2020		29,594,564	7,178,310	1,836,428	2,083,766	871,914	0	1,242,103	538,004	166
82 84											

Description from what endered   Act #   Educational   Continuence   Co	-				FOR THE TEAR	ENDING JUNE 30	, 2020					_
Description (now whole Dalan)		A	В	С	D	E	F	G	Н	ı	J	K
RECEPTION PROVINCES FROM LOCAL SOURCES (1000)   1	1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
A Notice of Part Part	2	Description (Enter Whole Dollars)	Acct #	Educational		Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Designated Purposes Level 13.109   1.000   1	3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
	4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Exercise Projects Lever   110	5	Designated Purposes Levies (1110-1120) 7		41 921 637	9 329 172	1 592 810	656 907	353 217	0	88 573	544 702	0
Proceedings	6	Leasing Purposes Levy <sup>8</sup>	1130	0								
Registration of the Part Service Ser			1140	321 257			0	0	0			
Answer Notes to Controlled Persposes Lever			_	021,237	J		Ŭ	· ·	Ŭ			
10			_		0	0		1,201,070	0			
11   10   10   10   10   10   10   10				0	J							
12   Total Ad Valloem Texas Look of by District   1,007,895   0   88,573   544,702					0	0	0	0	0	0	0	0
13   MANDEN NELLO FIXES   1300   0   0   0   0   0   0   0   0   0				-			656,907	1,637,895			544,702	0
15   Suprement from local localing Author/Gles	13	PAYMENTS IN LIEU OF TAXES	1200									
155   Payments from Local Routine (Mathematics   1200   0   0   0   0   0   0   0   0   0		Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
1.5   Composite Personal Processes (Poster & Eliminary)	-	Payments from Local Housing Authorities	1220									0
17		Corporate Personal Property Replacement Taxes 9	1230	564.115	0	0	0	17.600	0	0	0	0
19   VUINON   1900		Other Payments in Lieu of Taxes (Describe & Itemize)	_									0
Regular - Tultion from Pupils or Parents (in State)		Total Payments in Lieu of Taxes		564,115	0	0	0	17,600	0	0	0	0
Regular - Tultion from Other Districts (in State)	19	TUITION	1300									
Regular Tuttion from Other Sources (In State)   1313   0	20	Regular - Tuition from Pupils or Parents (In State)	1311	82,037								
Regular - Tuttion from Other Sources (Out of State)	21	Regular - Tuition from Other Districts (In State)	1312	0								
24	22	Regular - Tuition from Other Sources (In State)	1313	0								
Summer Sch - Tuition from Other Sources (in State)	23	Regular - Tuition from Other Sources (Out of State)	1314	0								
26	24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	146,500								
27	$\overline{}$		_	0								
CTE - Tuition from Pupils or Parents (in State)												
29   CTE - Tuition from Other Districts (in State)   1332   0     1333   0     1334   0     13												
30   CTE - Tuition from Other Sources ((In State)   1333   0     1334     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334   0     1334												
31   CTE - Tuition from Other Sources (Out of State)   1334   0   0   0   0   0   0   0   0   0	$\overline{}$											
32   Special Ed - Tuition from Pupils or Parents (in State)   1341   0   0   0   0   0   0   0   0   0	$\overline{}$		_									
33   Special Ed - Tuition from Other Districts (In State)   1342   367,710     367,710     367,710     37,710     38,710   39,710     39,710     39,710     39,710     39,710     39,710   39,710     39,710     39,710     39,710     39,710     39,710   39,710     39,710     39,710     39,710     39,710     39,710   39,710     39,710     39,710     39,710     39,710     39,710   39,710     39,710     39,710     39,710     39,710     39,710   39,710     39,710     39,710     39,710     39,710     39,710   39,710     39,710     39,710     39,710     39,710     39,710   39,710     39,710   39,7	-		_									
34   Special Ed - Tuition from Other Sources (in State)   1343   0				367.710								
36       Adult - Tuition from Pupils or Parents (in State)       1351       0	$\overline{}$	Special Ed - Tuition from Other Sources (In State)	1343									
37   Adult - Tuition from Other Districts (in State)   1352   0	35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
38   Adult - Tuition from Other Sources (In State)   1353   0	36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
39   Adult - Tuition from Other Sources (Out of State)   1354   0	37	Adult - Tuition from Other Districts (In State)	1352	0								
Total Tuition   S96,247   Summer Sch - Transp Fees from Pupils or Parents (In State)   1410   Segular - Transp Fees from Pupils or Parents (In State)   1411   Segular - Transp Fees from Other Districts (In State)   1412   Segular - Transp Fees from Other Sources (In State)   1413   Segular - Transp Fees from Co-curricular Activities (In State)   1415   Segular - Transp Fees from Other Sources (Out of State)   1416   Summer Sch - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   1421   Segular - Transp Fees from Pupils or Parents (In State)   142				0								
TRANSPORTATION FEES			1354	-								
42       Regular - Transp Fees from Pupils or Parents (In State)       1411       488,198       9         43       Regular - Transp Fees from Other Districts (In State)       1412       0       9         44       Regular - Transp Fees from Other Sources (In State)       1413       0       9         45       Regular - Transp Fees from Co-curricular Activities (In State)       1415       30,130         46       Regular Transp Fees from Other Sources (Out of State)       1416       0         47       Summer Sch - Transp. Fees from Pupils or Parents (In State)       1421       5,107				596,247								
43       Regular - Transp Fees from Other Districts (In State)       1412       0 <td></td>												
44       Regular - Transp Fees from Other Sources (In State)       1413       0           45       Regular - Transp Fees from Co-curricular Activities (In State)       1415       30,130           46       Regular Transp Fees from Other Sources (Out of State)       1416       0           47       Summer Sch - Transp. Fees from Pupils or Parents (In State)       1421       5,107	$\overline{}$		_									
45       Regular - Transp Fees from Co-curricular Activities (in State)       1415       30,130       1415         46       Regular Transp Fees from Other Sources (Out of State)       1416       0       0         47       Summer Sch - Transp. Fees from Pupils or Parents (in State)       1421       5,107			-									
46       Regular Transp Fees from Other Sources (Out of State)       1416       0         47       Summer Sch - Transp. Fees from Pupils or Parents (In State)       1421       5,107												
47 Summer Sch - Transp. Fees from Pupils or Parents (In State) 1421 5,107			-									
48 Summer Sch - Transp. Fees from Other Districts (In State) 1422 0 0	48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
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	$\overline{}$	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					

	Α	В	С	D	E	F	G	Н	I	J	K
1			(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
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					523,435					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	733,640	70,320	29,062	41,027	20,006	0	27,594	6,115	4
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		733,640	70,320	29,062	41,027	20,006	0	27,594	6,115	4
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	932,325								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		932,325								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	990,923	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	136,937	0							
82	Total District/School Activity Income		1,127,860	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	0								
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		0								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	2,778							
96	Contributions and Donations from Private Sources	1920	0	1,256	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	180,478	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0		0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0

	Α	В	С	D	E	F	G	Н	ı	J	К
1	A		(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		Working Cash	Tort	Fire Prevention & Safety
103	School Facility Occupation Tax Proceeds	1983			0			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	19,668	55,025	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		200,146	59,059	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	46,397,227	9,458,551	1,621,872	1,221,369	1,675,501	0	116,167	550,817	4
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	2,804,203	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	Total Unrestricted Grants-In-Aid		2,804,203	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	343,602			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	22,453			0					
129	Special Education - Orphanage - Summer Individual	3130	1,976			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0					
132	Total Special Education		368,031	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	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				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	Total Bilingual Ed		0				0				
146	State Free Lunch & Breakfast	3360	0								
147	School Breakfast Initiative	3365	0	0							
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0

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

	A	В	С	D	E	F	G	Н	ı	J	К
1	,		(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
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500	0	0		6,746	0				
153	Transportation - Special Education	3510	0	0		616,031	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0					
155	Total Transportation		0	0		622,777	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	0	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			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		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,648	0	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		370,679	0	0	622,777	0	0	0	0	0
170	Total Receipts from State Sources	3000	3,174,882	0	0	622,777	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
$\vdash$	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 &	4009	0	0	0	_		0	0		
	Itemize) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt					0			-	0	0
175	·		0	0	0	0	0	0	0	0	0
	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0		0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt	4090	0	0		0	0	0			0
181			0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
185	Title V - District Projects	4105	0	0		0	0				
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	0				0				
192	Special Milk Program	4215	27,586				0				
193	School Breakfast Program	4220	0				0				
194	Summer Food Service Program	4225	0				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		27,586				0				
199	TITLE I										

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

	Α	В	С	D	E	F	G	Н	I	J	К
1			(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		Working Cash	Tort	Fire Prevention & Safety
200	Title I - Low Income	4300	91,982	0		0					
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0					
203	Title I - Other (Describe & Itemize)	4399	0	0		0					
204	Total Title I		91,982	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	-				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	<del>                                     </del>				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0					
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	34,243	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	793,660	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	191,869	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0					
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0					
217	Total Federal - Special Education		1,019,772	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810	0	0							
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0		0					
225	ARRA - Title I - Neglected, Private	4852	0	0	0		-	0		0	
226	ARRA - Title I - Delinquent, Private	4853	0	0	0			0		0	
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	-	0		0	
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0					0	_
229	ARRA - IDEA - Part B - Preschool	4856 4857	0	0	0					0	
230	ARRA - IDEA - Part B - Flow-Through  ARRA - Title IID - Technology-Formula	4860	0	0	0					0	
231		4861	0	0	0			0		0	
233	ARRA - Title IID - Technology-Competitive  ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0		U		0	0
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0		0		0	
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0			0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	0					0	
239	Build America Bond Tax Credits	4868	0	0	0					0	
240	Build America Bond Interest Reimbursement	4869	0	0	0					0	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	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

# Page 14 STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2020

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Total Direct Receipts/Revenues

	A	В	С	D	Е	F	G	Н	I	J	K
1			(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
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	9,672			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	46,574	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	21,329	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	19,319	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		1,236,234	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	1,236,234	0	0	0	0	0	0	0	0

9,458,551

1,621,872

1,844,146

1,675,501

116,167

550,817

50,808,343

7 Pre-K Progra  8 Special Educ: 9 Special Educ: 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Progra 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	grams ment to Charter Schools ams cation Programs (Functions 1200-1220) cation Programs Pre-K and Supplemental Programs K-12 and Supplemental Programs Pre-K inuing Education Programs assic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition cation Programs K-12 - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	B	C (100) Salaries  19,808,719  0 6,461,819 650,761 513,421 0 0 84,986 201,707 688,590 0 374,769 0	D (200) Employee Benefits F  2,540,189  0 1,118,582 102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	28,779 0 0 92,857 250 0 0 0 10,407 4,648 0	F (400) Supplies & Materials  334,281  0 78,353 3,790 389 0 0 0 5,708 16,691 0	G (500) Capital Outlay  36,171  0 2,000 0 0 0 0 0 0 0 0	H (600) Other Objects  0  0  150  0  0  0  158,300	I (700) Non-Capitalized Equipment  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	K (900) Total 22,748,139 0 0,7,753,761 757,120 602,517 0 0 0 102,203	23,297,857 0 0 8,157,449 872,575 601,169 0 0 107,732
2 3 4 INSTRUCTION (EE 5 Regular Prog 6 Tuition Paym 7 Pre-K Progra 8 Special Educa 9 Special Educa 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Prog 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educa 23 Special Educa 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	10 - EDUCATIONAL FUND (ED)  ED)  Igrams  ment to Charter Schools  ams  cation Programs (Functions 1200-1220)  cation Programs Pre-K  and Supplemental Programs K-12  and Supplemental Programs Pre-K  inuing Education Programs  assistic Programs  hool Programs  rams  cation Programs  cration Programs  arms  cation Programs  rams  cation Programs - Private Tuition  cation Programs N-12 - Private Tuition  cation Programs Pre-K - Tuition	1000 1100 1115 1125 1200 1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911 1912	19,808,719  0 6,461,819 650,761 513,421 0 0 84,986 201,707 688,590 0 374,769	2,540,189  0 1,118,582 102,319 88,707 0 0 1,102 3,102 91,528 0 50,953	28,779 0 0 92,857 250 0 0 10,407 4,648 0 0	334,281  0 78,353 3,790 389 0 0 0 5,708 16,691	36,171  0 2,000 0 0 0 0 0 0 0 0	0 0 0 150 0 0 0 0 158 0 168,300	Non-Capitalized Equipment  0  0  0  0  0  0  0  0  0  0  0  0  0	Termination Benefits  0  0  0  0  0  0  0  0  0  0  0  0  0	7otal  22,748,139 0 0 7,753,761 757,120 602,517 0 0 102,203	23,297,857 0 0 8,157,449 872,575 601,169 0 0
3 4 INSTRUCTION (EE 5 Regular Prog 6 Tuition Paym 7 Pre-K Progra 8 Special Educa 9 Special Educa 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educa 18 Bilingual Prog 19 Truant Alterr 20 Pre-K Program 21 Regular K-12 22 Special Educa 23 Special Educa 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	10 - EDUCATIONAL FUND (ED)  ED)  Igrams  ment to Charter Schools  ams  cation Programs (Functions 1200-1220)  cation Programs Pre-K  and Supplemental Programs K-12  and Supplemental Programs Pre-K  inuing Education Programs  assistic Programs  hool Programs  rams  cation Programs  cration Programs  arms  cation Programs  rams  cation Programs - Private Tuition  cation Programs N-12 - Private Tuition  cation Programs Pre-K - Tuition	1000 1100 1115 1125 1200 1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911 1912	19,808,719 0 6,461,819 650,761 513,421 0 0 84,986 201,707 688,590 0 374,769	2,540,189 0 1,118,582 102,319 88,707 0 0 1,102 3,102 91,528 0 50,953	28,779 0 0 92,857 250 0 0 0 10,407 4,648 0	334,281 0 78,353 3,790 389 0 0 0 5,708 16,691	36,171 0 2,000 0 0 0 0 0	0 0 150 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	22,748,139 0 0 7,753,761 757,120 602,517 0 0 102,203	23,297,857 0 0 8,157,449 872,575 601,169 0 0
4 INSTRUCTION (EE 5 Regular Prog 6 Tuition Paym 7 Pre-K Progra 8 Special Educa 9 Special Educa 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Prog 19 Truant Alterr 20 Pre-K Program 21 Regular K-12 22 Special Educa 23 Special Educa 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	grams ment to Charter Schools ams cation Programs (Functions 1200-1220) cation Programs Pre-K and Supplemental Programs K-12 and Supplemental Programs Pre-K inuing Education Programs assistic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition cation Programs K-12 - Private Tuition cation Programs K-12 - Tuition	1100 1115 1125 1200 1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911	0 6,461,819 650,761 513,421 0 0 0 84,986 201,707 688,590 0 374,769	0 1,118,582 102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	0 0 92,857 250 0 0 0 0 10,407 4,648	0 78,353 3,790 389 0 0 0 5,708	0 2,000 0 0 0 0 0	0 150 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 7,753,761 757,120 602,517 0 0 0	0 0 8,157,449 872,575 601,169 0 0
5 Regular Prog 6 Tuition Paym 7 Pre-K Progra 8 Special Educ: 9 Special Educ: 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Prog 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	grams ment to Charter Schools ams cation Programs (Functions 1200-1220) cation Programs Pre-K and Supplemental Programs K-12 and Supplemental Programs Pre-K inuing Education Programs assic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition cation Programs K-12 - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1100 1115 1125 1200 1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911	0 6,461,819 650,761 513,421 0 0 0 84,986 201,707 688,590 0 374,769	0 1,118,582 102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	0 0 92,857 250 0 0 0 0 10,407 4,648	0 78,353 3,790 389 0 0 0 5,708	0 2,000 0 0 0 0 0	0 150 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 7,753,761 757,120 602,517 0 0 0	0 0 8,157,449 872,575 601,169 0 0
6 Tuition Paym 7 Pre-K Progra 8 Special Educa 9 Special Educa 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educa 18 Bilingual Progra 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educa 23 Special Educa 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	ment to Charter Schools  ams  cation Programs (Functions 1200-1220)  cation Programs Pre-K  nd Supplemental Programs K-12  nd Supplemental Programs Pre-K  inuing Education Programs  ms  stic Programs  hool Programs  rams  ucation Programs  ograms  rnative & Optional Programs  ams - Private Tuition  2 Programs - Private Tuition  cation Programs K-12 - Private Tuition  cation Programs Pre-K - Tuition	1115 1125 1200 1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911	0 6,461,819 650,761 513,421 0 0 0 84,986 201,707 688,590 0 374,769	0 1,118,582 102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	0 0 92,857 250 0 0 0 0 10,407 4,648	0 78,353 3,790 389 0 0 0 5,708	0 2,000 0 0 0 0 0	0 150 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 7,753,761 757,120 602,517 0 0 0	0 0 8,157,449 872,575 601,169 0 0
7 Pre-K Progra  8 Special Educ: 9 Special Educ: 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Progra 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	ams cation Programs (Functions 1200-1220) cation Programs Pre-K nd Supplemental Programs K-12 nd Supplemental Programs Pre-K inuing Education Programs ms stic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition cation Programs K-12 - Private Tuition cation Programs Fre-K - Tuition	1125 1200 1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911 1912	0 6,461,819 650,761 513,421 0 0 0 84,986 201,707 688,590 0 374,769	0 1,118,582 102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	0 0 92,857 250 0 0 0 0 10,407 4,648	0 78,353 3,790 389 0 0 0 5,708	0 2,000 0 0 0 0 0	150 0 0 0 0 0 0 0 168,300	0 0 0 0 0 0	0 0 0 0 0 0	0 0 7,753,761 757,120 602,517 0 0 0	0 0 8,157,449 872,575 601,169 0 0
8 Special Educa 9 Special Educa 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educa 18 Bilingual Progra 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educa 23 Special Educa 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	cation Programs (Functions 1200-1220) cation Programs Pre-K  nd Supplemental Programs K-12 nd Supplemental Programs Pre-K inuing Education Programs ms stic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition cation Programs K-12 - Private Tuition cation Programs Fre-K - Tuition	1200 1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1911 1912	6,461,819 650,761 513,421 0 0 0 84,986 201,707 688,590 0 374,769	1,118,582 102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	92,857 250 0 0 0 0 0 10,407 4,648 0	78,353 3,790 389 0 0 0 5,708	2,000 0 0 0 0 0 0	150 0 0 0 0 0 0 0 168,300	0 0 0 0 0 0	0 0 0 0 0 0	7,753,761 757,120 602,517 0 0 0 102,203	872,575 601,169 0 0
9 Special Educa 10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Proj 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educa 23 Special Educa 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	cation Programs Pre-K  Ind Supplemental Programs K-12  Ind Supplemental Programs Pre-K  Inuing Education Programs  Institute P	1225 1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911 1912	650,761 513,421 0 0 0 84,986 201,707 688,590 0 374,769	102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	250 0 0 0 0 0 10,407 4,648 0	3,790 389 0 0 0 5,708 16,691	0 0 0 0 0	0 0 0 0 0 0 0 168,300	0 0 0 0 0	0 0 0 0 0	757,120 602,517 0 0 0 102,203	872,575 601,169 0 0
10 Remedial and 11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Proj 19 Truant Alter 20 Pre-K Progra 21 Regular K-12 22 Special Educ 23 Special Educ 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	nd Supplemental Programs K-12  nd Supplemental Programs Pre-K  inuing Education Programs  stic Programs  hool Programs  rams  ucation Programs  ograms  rnative & Optional Programs  ams - Private Tuition  2 Programs - Private Tuition  cation Programs K-12 - Private Tuition  cation Programs Pre-K - Tuition	1250 1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911 1912	650,761 513,421 0 0 0 84,986 201,707 688,590 0 374,769	102,319 88,707 0 0 0 1,102 3,102 91,528 0 50,953	250 0 0 0 0 0 10,407 4,648 0	3,790 389 0 0 0 5,708 16,691	0 0 0 0 0	0 0 0 0 0 0 0 168,300	0 0 0 0	0 0 0 0	757,120 602,517 0 0 0 102,203	872,575 601,169 0 0
11 Remedial and 12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Pro; 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	nd Supplemental Programs Pre-K inuing Education Programs ms stic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1275 1300 1400 1500 1600 1650 1700 1800 1900 1910 1911	513,421 0 0 0 84,986 201,707 688,590 0 374,769	0 0 1,102 3,102 91,528 0 50,953	0 0 0 10,407 4,648 0	0 0 0 5,708 16,691	0 0 0 0	0 0 0 0 168,300	0 0 0	0 0 0	0 0 0 102,203	0 0
12 Adult/Contin 13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Pro; 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	inuing Education Programs  ms  stic Programs  hool Programs  rams  ucation Programs  ograms  rnative & Optional Programs  ams - Private Tuition  2 Programs - Private Tuition  cation Programs K-12 - Private Tuition  cation Programs Pre-K - Tuition	1300 1400 1500 1600 1650 1700 1800 1900 1910 1911	0 0 84,986 201,707 688,590 0 374,769	0 0 1,102 3,102 91,528 0 50,953	0 0 10,407 4,648 0	0 0 5,708 16,691	0 0 0	0 0 0 168,300	0 0 0	0 0 0	0 0 102,203	0 0 0 107,732
13 CTE Program 14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Pro; 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	ms stic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition 2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1400 1500 1600 1650 1700 1800 1900 1910 1911	0 84,986 201,707 688,590 0 374,769	0 1,102 3,102 91,528 0 50,953	0 10,407 4,648 0	0 5,708 16,691	0 0 0	0 0 168,300	0	0	0 102,203	0 0 107,732
14 Interscholast 15 Summer Sch 16 Gifted Progra 17 Driver's Educ 18 Bilingual Pro; 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	stic Programs hool Programs rams ucation Programs ograms rnative & Optional Programs ams - Private Tuition 2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1500 1600 1650 1700 1800 1900 1910 1911 1911	84,986 201,707 688,590 0 374,769	1,102 3,102 91,528 0 50,953	10,407 4,648 0	5,708 16,691	0	0 168,300	0	0	102,203	0 107,732
15 Summer Schi 16 Gifted Progra 17 Driver's Educ 18 Bilingual Proj 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	hool Programs rams  Jucation Programs  Jucation Programs  Jucation Programs  Jucation Programs  Jucation Programs  Jucation Programs - Private Tuition  Jucation Programs K-12 - Private Tuition  Jucation Programs Pre-K - Tuition	1600 1650 1700 1800 1900 1910 1911 1911	201,707 688,590 0 374,769	3,102 91,528 0 50,953	4,648 0 0	16,691	0	168,300				107,732
16 Gifted Progra 17 Driver's Educ 18 Bilingual Pro; 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	rams  ucation Programs ograms  rnative & Optional Programs  ams - Private Tuition  2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1650 1700 1800 1900 1910 1911 1911	688,590 0 374,769	91,528 0 50,953	0				0	0		
17 Driver's Educ 18 Bilingual Proj 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	ograms ograms rnative & Optional Programs rams - Private Tuition 2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1700 1800 1900 1910 1911 1911	0 374,769	50,953	0	0				U	394,448	486,656
18 Bilingual Proj 19 Truant Alterr 20 Pre-K Progra 21 Regular K-12 22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	ograms rnative & Optional Programs ams - Private Tuition 2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1800 1900 1910 1911 1912	374,769	50,953			0	0	0	0	780,118	873,410
19         Truant Alterr           20         Pre-K Progra           21         Regular K-12           22         Special Educ:           23         Special Educ:           24         Remedial/Su           25         Remedial/Su           26         Adult/Contin           27         CTE Program           28         Interscholast	rative & Optional Programs ams - Private Tuition 2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1900 1910 1911 1912				0	0	0	0	0	0	0
20         Pre-K Progra           21         Regular K-12           22         Special Educ:           23         Special Educ:           24         Remedial/Su           25         Remedial/Su           26         Adult/Contin           27         CTE Program           28         Interscholast	ams - Private Tuition 2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1910 1911 1912	0		0	6,337	0	0	0	0	432,059	450,844
21 Regular K-12 22 Special Educi 23 Special Educi 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	2 Programs - Private Tuition cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1911 1912		0	0	0	0	0	0	0	0	0
22 Special Educ: 23 Special Educ: 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	cation Programs K-12 - Private Tuition cation Programs Pre-K - Tuition	1912						0			0	0
23 Special Educi 24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast	cation Programs Pre-K - Tuition							0			0	0
24 Remedial/Su 25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast								0			0	0
25 Remedial/Su 26 Adult/Contin 27 CTE Program 28 Interscholast		1913						0			0	0
26 Adult/Contin 27 CTE Program 28 Interscholast	upplemental Programs K-12 - Private Tuition	1914						0			0	0
27 CTE Program 28 Interscholast	upplemental Programs Pre-K - Private Tuition	1915						0			0	0
28 Interscholast	inuing Education Programs - Private Tuition	1916						0			0	0
	ms - Private Tuition	1917						0			0	0
20 Summer Sch	stic Programs - Private Tuition	1918						0			0	0
Z9 Summer sem	hool Programs - Private Tuition	1919						0			0	0
30 Gifted Progra	rams - Private Tuition	1920						0			0	0
31 Bilingual Prop	ograms - Private Tuition	1921						0			0	0
32 Truants Alter	ernative/Optional Ed Progms - Private Tuition	1922						0			0	0
33 Total Instruc	ection 10	1000	28,784,772	3,996,482	136,941	445,549	38,171	168,450	0	0	33,570,365	34,847,692
34 SUPPORT SERVIC	ICES (ED)	2000										
35 SUPPORT SE	ERVICES - PUPILS											
36 Attendance 8	& Social Work Services	2110	1,112,934	139,737	34	695	0	0	0	0	1,253,400	1,148,634
37 Guidance Sei	ervices	2120	0	0	0	0	0	0	0		0	0
38 Health Service	ices	2130	296,772	44,831	29,929	7,518	0	374	0	0	379,424	393,952
39 Psychologica	al Services	2140	619,177	87,790	5,060	4,242	0	0	0		716,269	719,372
	hology & Audiology Services	2150	863,079	98,370	727	3,757	0	0	0	0	965,933	973,644
41 Other Suppo	ort Services - Pupils (Describe & Itemize)	2190	745,124	76,256	1,100	2,635	0	246	0	0	825,361	861,520
42 Total Suppor	ort Services - Pupils	2100	3,637,086	446,984	36,850	18,847	0	620	0	0	4,140,387	4,097,122
	ERVICES - INSTRUCTIONAL STAFF											
44 Improvemen	ent of Instruction Services	2210	299,571	45,032	94,729	100	0	0	0	0	439,432	449,084
45 Educational I	l Media Services	2220	733,366	133,048	2,183	69,519	0	0	0		938,116	950,200
46 Assessment	t & Testing	2230	0	0	6,176	0	0	0	0	0	6,176	4,077
47 Total Suppor	ort Services - Instructional Staff	2200	1,032,937	178,080	103,088	69,619	0	0	0		1,383,724	1,403,361
48 SUPPORT SE	ERVICES - GENERAL ADMINISTRATION											
49 Board of Edu	lucation Services	2310	70,579	6,682	199,715	6,408	0	0	0	0	283,384	259,866
		2320	347,205	60,881	3,798	4,059	0	13,907	0		429,850	424,622
51 Special Area	dministration Services	2330	351,256	32,078	1,855	2,172	0	524	0		387,885	378,147

r age 10				FOR	THE YEAR ENDING							
	Α	В	C	D	E	F	G	H	1	J	K	L
1	December of the control of the contr		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	769,040	99,641	205,368	12,639	0	14,431	0	0	1,101,119	1,062,635
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,738,730	265,339	16,691	75,387	527	3,079	0	0	2,099,753	2,098,089
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	1,738,730	265,339	16,691	75,387	527	3,079	0	0	2,099,753	2,098,089
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	78,609	9,535	2,063	1,247	0	1,168	0	0	92,622	101,750
60	Fiscal Services	2520	241,023	36,247	24,718	0	0	77,448	0	0	379,436	401,264
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0		0	0		0	0	0	0
63	Food Services	2560	744,212	100,505	12,233	730,861	7,826	0	0		1,595,637	1,878,691
64	Internal Services	2570	0	0		0	0		0		0	0
65	Total Support Services - Business	2500	1,063,844	146,287	39,014	732,108	7,826	78,616	0	0	2,067,695	2,381,705
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0		0					0	0
68	Planning, Research, Development, & Evaluation Services	2620	347,317	22,433	73,893	487,410	0		0		934,752	953,624
69	Information Services	2630	0	0	· ·	3,701	0		0		248,180	229,500
70	Staff Services	2640	343,912	37,441	35,277	2,779	473	2,039	0		421,921	436,358
71	Data Processing Services	2660	483,647	74,414	95,683	458,154	924,579	0	0		2,036,477	1,802,512
72	Total Support Services - Central  Other Support Services (Describe S. Itamiza)	2600 2900	1,174,876	134,288	449,332	952,044	925,052	5,738	0		3,641,330	3,421,994
73	Other Support Services (Describe & Itemize)		0 447 540	518,909	0	21,708	8,043	0	0		548,660	485,500
74 75 C	Total Support Services  DMMUNITY SERVICES (ED)	3000	9,416,513	1,789,528	850,343	1,882,352	941,448	102,484	0		14,982,668	14,950,406
$\overline{}$			162,043	2,311	6,210	14,916	0	0	0	0	185,480	193,802
	AYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			180,000			5,881			185,881	184,735
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0		_	0	0
82	Payments for Community College Programs  Other Payments to In-State Govt. Units (Describe & Itemize)	4170 4190			0			0			0	0
83	Total Payments to Other Govt Units (In-State)	4100			0			0		_	0	0
84	Payments for Regular Programs - Tuition				180,000			5,881			185,881	184,735
85 86	Payments for Regular Programs - Tuition  Payments for Special Education Programs - Tuition	4210 4220						90,202 1,342,949			90,202 1,342,949	75,000 1,307,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230						1,342,747				1,307,000
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						1,433,151			1,433,151	1,382,000
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
					U			0			U	

Page 17				FOR '	THE YEAR ENDING	3 JUNE 30, 2020						Page 1
	A	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			180,000			1,439,032			1,619,032	1,566,735
103	EBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
	ROVISIONS FOR CONTINGENCIES (ED)	6000										0
114	Total Direct Disbursements/Expenditures  Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	00	38,363,328	5,788,321	1,173,494	2,342,817	979,619	1,709,966	0	0		51,558,635
115 116	Excess (Beneficially of Receipts) Revenues over Disbursements, Experioral										450,798	
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
	UPPORT SERVICES (O&M)	2000										
-	SUPPORT SERVICES - PUPILS	2000										
119 120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100		0	0	0	0	0	0	0	0	
-	SUPPORT SERVICES - BUSINESS	2100	0	0	0	0	0	0	0	0	0	0
121		0540										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	1,136,636	0	528,418	0	0	0	1,665,054	2,139,663
124	Operation & Maintenance of Plant Services	2540	1,655,987	286,191	701,208	793,246	51,516	0	0	0	3,488,148	4,054,166
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0	0
127	Total Support Services - Business	2500	1,655,987	286,191	1,837,844	793,246	579,934	0	0	0	5,153,202	6,193,829
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0		0	0	0		0
129	Total Support Services	2000	1,655,987	286,191	1,837,844	793,246	579,934	0	0	0	5,153,202	6,193,829
	OMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
	AYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			0			0.00			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs  Other Payments to In-State Govt. Units (Describe & Itemize)	4140 4190			0			0			0	0
136 137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (III-state)	4400			0			0			0	0
139	Total Payments to Other Govt Units	4000			0			0			0	0
	EBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0

_				FUR	THE YEAR ENDING	JUNE 30, 2020						
	A	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
150 P	ROVISIONS FOR CONTINGENCIES (O&M)	6000										0
151	Total Direct Disbursements/Expenditures		1,655,987	286,191	1,837,844	793,246	579,934	0	0	0	5,153,202	6,193,829
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditure	es									4,305,349	
153 154	30 - DEBT SERVICES (DS)											
155 P	AYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156 P	AYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157 P	ayments for Regular Programs	4110						0			0	0
158 P	ayments for Special Education Programs	4120						0			0	0
159 c	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160 T	otal Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									_	441.154
103	<u> </u>	5300						560,965			560,965	441,156
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>							8,020,000			8,020,000	1,845,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			93,154			93,154	4,000
172	Total Debt Services	5000			0			8,674,119			8,674,119	2,290,156
	ROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				0			8,674,119			8,674,119	2,290,156
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	:S									(7,052,247)	
176											(7,032,247)	
177	40 - TRANSPORTATION FUND (TR)											
178 s	UPPORT 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	2100	0	O O	0	U	- U	- U	0	J	O O	0
182	Pupil Transportation Services	2550	51,967	2 211	1,469,455	2,724	0	14,301	0	0	1,541,658	2.007.574
183	Other Support Services (Describe & Itemize)	2900	0	3,211	1,467,433	2,724	0			0	1,341,638	2,007,574
184	Total Support Services	2000	51,967	3,211	1,469,455	2,724	0		0	0	1,541,658	2,007,574
	OMMUNITY SERVICES (TR)	3000	0	0	0	0	0	-			0	2,007,07
-	AYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		J	J	J	Ŭ		0	J	- O	0
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	.555										
-		4440										
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120 4130			0			0			0	0
190	Payments for Adult/Continuing Education Programs				0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs  Other Payments to In State Court, Units (Passeiba & Itamiza)	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0
197	DEBT SERVICES (TR)	5000										

Ü				FUR	THE YEAR ENDING	G JUNE 30, 2020						ŭ
	A	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
	ROVISION FOR CONTINGENCIES (TR)	6000						U				
210	Total Disbursements/ Expenditures	0000	51,967	3,211	1,469,455	2,724	0	14,301	0	0	1,541,658	2,007,574
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditur	res	31,707	3,211	1,407,433	2,724	0	14,301	0	0		2,007,374
212											302,488	
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR	(/SS)										
	NSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		356,380							356,380	391,494
216	Pre-K Programs	1125		0							0	0
217	Special Education Programs (Functions 1200-1220)	1200		320,774							320,774	323,195
218	Special Education Programs - Pre-K	1225		29,803							29,803	39,385
219	Remedial and Supplemental Programs - K-12	1250		19,340							19,340	21,650
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		0							0	0
223	Interscholastic Programs	1500		2,208							2,208	2,367
224	Summer School Programs	1600		7,894							7,894	14,810
225	Gifted Programs	1650		9,385							9,385	11,229
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		5,123							5,123	5,259
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	1000		750,907							750,907	809,389
230 s	UPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		16,611							16,611	16,372
233	Guidance Services	2120		0							0	0
234	Health Services	2130		34,563							34,563	37,518
235	Psychological Services	2140		8,555							8,555	9,245
236	Speech Pathology & Audiology Services	2150		11,846							11,846	12,496
237	Other Support Services - Pupils (Describe & Itemize)	2190		112,805							112,805	123,750
238	Total Support Services - Pupils	2100		184,380							184,380	199,381
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		4,265							4,265	4,312
241	Educational Media Services	2220		28,762							28,762	32,703
242	Assessment & Testing	2230		0							0	0
243	Total Support Services - Instructional Staff	2200		33,027							33,027	37,015
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		11,479							11,479	11,411

1 age 20				FOR	THE YEAR ENDING	G JUNE 30, 2020	<u> </u>					- uge 1
	А	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
246	Executive Administration Services	2320		15,143							15,143	13,898
247	Service Area Administrative Services	2330		12,736							12,736	12,869
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	Total Support Services - General Administration	2300		39,358							39,358	38,178
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		80,691							80,691	89,267
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	Total Support Services - School Administration	2400		80,691							80,691	89,267
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		17,315							17,315	20,487
264	Fiscal Services	2520		41,103							41,103	43,571
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		249,564							249,564	264,856
267	Pupil Transportation Services	2550		6,783							6,783	6,989
268	Food Services	2560		64,014							64,014	70,016
269	Internal Services	2570		0							0	0
270	Total Support Services - Business	2500		378,779							378,779	405,919
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		11,113							11,113	8,135
274	Information Services Staff Services	2630		0							0	0
275 276		2640 2660		29,068							29,068	33,027
277	Data Processing Services  Total Support Services - Central	2600		61,012 101,193							61,012 101,193	53,584 94,746
278	Other Support Services (Describe & Itemize)	2900		101,173							0	74,740
279	Total Support Services	2000		817,428							817,428	864,506
	DMMUNITY SERVICES (MR/SS)	3000		15,320							15,320	14,381
200	AYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		15,320							15,520	14,501
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	Total Payments to Other Govt Units	4000		0							0	0
	EBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	Total Debt Services - Interest	5000						0			0	0
	ROVISION FOR CONTINGENCIES (MR/SS)	6000										0
	<u> </u>											0

					THE YEAR ENDING							
$\vdash$	A	В	C	D	E	F	G	H	1	J	K	L
1	<b>-</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
295	Total Disbursements/Expenditures			1,583,655				0			1,583,655	1,688,276
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	•									91,846	
297	(O CARITAL PROJECTS (CR)											
298	60 - CAPITAL PROJECTS (CP)											
	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0			0	7,548,499	0	0	0	7,548,499	7,022,614
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	7,548,499	0	0	0	7,548,499	7,022,614
	NYMENTS 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	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs  Other Payments to In State Court Unite (Passwike S. Hawring)	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)  Total Payments to Other Govt Units	4190			0			0			0	0
310	·	4000			0			0			0	0
	ROVISION FOR CONTINGENCIES (S&C/CI)  Total Disbursements/ Expenditures	6000					7.540.400				7.540.400	0
312	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	0	0	7,548,499	0	0	0	7,548,499	7,022,614
313 314	Zacos (Sociolis) o necopis, necolico Sociolis Sociolis (Sociolis) Zaponina										(7,548,499)	
315												
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	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0			0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	336,793	0	0	0	0	0	336,793	376,063
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	207.4/2	22.427	200	0	0	0	0	0	220,000	222 544
326	Reciprocal Insurance Payments	2368	207,462	23,126	300	0	0	0	0	0	230,888	223,514
327	Legal Services	2369	0	0		0		0	0		0	
328	Property Insurance (Buildings & Grounds)	2371	0	0		0	0	0	0	0	0	5,000
329	Vehicle Insurance (Transporation)	2372	0	0		0	0	0	0	0	0	
330	Total Support Services - General Administration	2000	207,462	23,126	337,093	0	0	0	0	0	567,681	604,577
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	207, 102	20,120	307,070	0	0	0	0		307,031	551,577
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335 D	EBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341 P	ROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		207,462	23,126	337,093	0	0	0	0	0	567,681	604,577
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(16,864)	
344												

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

	А	В	С	D	Е	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	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	0
350	Total Support Services - Business	2500	0	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	0
352	Total Support Services	2000	0	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	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	5									4	

	A	В	С	D	Е	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	41,921,637	21,928,614	19,993,023	42,233,149	20,304,535			
5	Operations & Maintenance	9,329,172	4,903,024	4,426,148	9,442,920	4,539,896			
6	Debt Services **	1,592,810	836,074	756,736	1,610,424	774,350			
7	Transportation	656,907	346,273	310,634	666,900	320,627			
8	Municipal Retirement	353,217	185,683	167,534	357,613	171,930			
9	Capital Improvements	0		0		0			
10	Working Cash	88,573	46,170	42,403	88,920	42,750			
11	Tort Immunity	544,702	403,483	141,219	777,083	373,600			
12	Fire Prevention & Safety	0		0	0	0			
13	Leasing Levy	0		0	0	0			
14	Special Education	321,257	169,624	151,633	326,684	157,060			
15	Area Vocational Construction	0		0		0			
16	Social Security/Medicare Only	1,284,678	675,483	609,195	1,300,938	625,455			
17	Summer School	0		0		0			
18	Other (Describe & Itemize)	0		0		0			
19	Totals	56,092,953	29,494,428	26,598,525	56,804,631	27,310,203			
20		:			:				
21 22									

	A	В	С	D	Е	F	G	Н	1	J
			C	<u> </u>		·	0	11	'	3
1	SCHEDULE OF SHORT-TERM DEBT									
	Description (F. J. vol. 1, D. II. )		Outstanding Beginning	Issued	Retired	Outstanding				
2	Description (Enter Whole Dollars)		July 1, 2019	July 1, 2019 thru June 30, 2020	July 1, 2019 thru June 30, 2020	Ending June 30, 2020				
-				· · · · · · · · · · · · · · · · · · ·	,					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NO	OTES (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				
	Fire Prevention & Safety Fund					0				
13	·					0				
14	Other - (Describe & Itemize)									
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				
			0	· ·	Ū	Ü				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportat	ion Funds)				0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
						<u> </u>				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
						lanuad		Retired		Amount to be Provided
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	Any differences (Described and Itemize)	July 1, 2019 thru	Outstanding Ending June 30, 2020	for Payment on Long-
					Degining July 1, 2017	June 30, 2020	(Described and itemize)	June 30, 2020	Julie 30, 2020	Term Debt
31		(, aa, , , ,								
	Series 2010 - GOB	07/07/10	6,175,000	3	6,175,000	0		6,175,000	0	
32	Series 2010 - GOB Series 2017 - GOB			3		0		6,175,000 1,210,000		1,170,981
		07/07/10	3,605,000		2,520,000					1,170,981 10,181,279
33 34	Series 2017 - GOB	07/07/10 11/16/17	3,605,000 11,390,000	3	2,520,000	0			1,310,000	
33 34 35	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0	10,181,279
33 34 35 36	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000	10,181,279
33 34 35 36 37	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0	10,181,279
33 34 35 36 37 38	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0	10,181,279
33 34 35 36 37 38 39	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0	10,181,279
33 34 35 36 37 38 39 40	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45 46	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000	3 1,3	2,520,000	0		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20	3,605,000 11,390,000 7,515,000	3 1,3	2,520,000	0 11,390,000		1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Series 2017 - GOB Series 2020 - GOB Series 2012 - Debt Certificates	07/07/10 11/16/17 05/26/20 06/14/12	3,605,000 11,390,000	3 1,3	2,520,000	0	0	1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Series 2017 - GOB Series 2020 - GOB	07/07/10 11/16/17 05/26/20 06/14/12	3,605,000 11,390,000 7,515,000	3 1,3	2,520,000	0 11,390,000	0	1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Series 2017 - GOB Series 2020 - GOB Series 2012 - Debt Certificates  • Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds	07/07/10 11/16/17 05/26/20 06/14/12	3,605,000 11,390,000 7,515,000 28,685,000 ty, Environmental and Energy	3 1,3 7	2,520,000 5,240,000 13,935,000 7. Other	0 11,390,000	0	1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Series 2017 - GOB Series 2020 - GOB Series 2012 - Debt Certificates  • Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds  2. Funding Bonds	07/07/10 11/16/17 05/26/20 06/14/12  4. Fire Prevent, Safe 5. Tort Judgment Bo	3,605,000 11,390,000 7,515,000 28,685,000 ty, Environmental and Energy	3 1,3 7	2,520,000 5,240,000 13,935,000 7. Other 8. Other	11,390,000	0	1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Series 2017 - GOB Series 2020 - GOB Series 2012 - Debt Certificates  • Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds	07/07/10 11/16/17 05/26/20 06/14/12	3,605,000 11,390,000 7,515,000 28,685,000 ty, Environmental and Energy	3 1,3 7	2,520,000 5,240,000 13,935,000 7. Other	11,390,000	0	1,210,000	1,310,000 11,390,000 4,605,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10,181,279 4,116,312

	A B C D E	F	G	Н	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
2	Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
3	Cash Basis Fund Balance as of July 1, 2019						
4	RECEIPTS:						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		321,257			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					0
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					0
10	Other Receipts (Describe & Itemize)						
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	Total Receipts		0	321,257	0	0	0
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000		321,257			0
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	10, 20, 40-2360-2370					
17	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	Total Debt Services					0	
22	Other Disbursements (Describe & Itemize)						
23	Total Disbursements		0	321,257	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2020		0	0	0	0	0
25	Reserved Fund Balance	714		_		_	-
26	Unreserved Fund Balance	730	0	0	0	0	0
27	On OSCITCA Fund Buttine	700					
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES •						
29							
30	Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10	0/9-103?					
31	If yes, list in the aggregate the following:	Total Claims Payments:					
32 33 34		Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Ent	er total dollar amount for each	category.				
35	Expenditures:						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						
37	Unemployment Insurance Act						
38	Insurance (Regular or Self-Insurance)						
39	Risk Management and Claims Service						
40	Judgments/Settlements						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43	Legal Services						
44	Principal and Interest on Tort Bonds						
45 46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in an						
47 48	in those other funds that are being spent down. Cell G6 above should include interest earnings <sup>b</sup> 55 ILCS 5/5-1006.7	only from these restricted tort	immunity monies and only	if reported in a fund other	than Tort Immunity Fund	(80).	

Page 26 Page 26

	А	В	С	D	E	F	G	Н	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AN	ND DEPR	RECIATION									
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	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
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	610,765			610,765						610,765
6	Depreciable Land	222				0	50		0		0	0
7	Buildings	230										
8	Permanent Buildings	231	81,257,340	3,444,873		84,702,213	50	43,759,589	1,694,044		45,453,633	39,248,580
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,939,285	76,330		3,015,615	20	1,833,171	150,781		1,983,952	1,031,663
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	17,052,528	1,195,389		18,247,917	10	14,888,997	1,824,792		16,713,789	1,534,128
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	0
15	Construction in Progress	260	516,758	7,452,405	3,402,666	4,566,497						4,566,497
16	Total Capital Assets	200	102,376,676	12,168,997	3,402,666	111,143,007		60,481,757	3,669,617	0	64,151,374	46,991,633
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								3,669,617			

	A	В	С	D 1	E F
1		ESTIMATED OPERATING EXPE	NSE PER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2			This schedul	e is completed for school districts only.	
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
5 6			0	PERATING EXPENSE PER PUPIL	
_	EXPENDITURES: ED	Expenditures 15-22, L114		Total Expenditures	\$ 50,357,545
	0&M	Expenditures 15-22, L114  Expenditures 15-22, L151		Total Expenditures	5,153,202
_	DS	Expenditures 15-22, L174		Total Expenditures	8,674,119
	TR	Expenditures 15-22, L210		Total Expenditures	1,541,658
	MR/SS TORT	Expenditures 15-22, L295 Expenditures 15-22, L342		Total Expenditures Total Expenditures	1,583,655 567,681
14	TOKT	Experiatures 15-22, E5-42		Total Expenditures	\$ 67,877,860
15	LESS RECEIPTS/REVENUES OR DISBU	RSEMENTS/EXPENDITURES NOT APPLICA	ABLE TO THE REGULAR H	(-12 PROGRAM:	
17		Revenues 9-14, L43, Col F	1412		\$ 0
	TR TR	Revenues 9-14, L47, Col F	1421	Regular - Transp Fees from Other Districts (In State) Summer Sch - Transp. Fees from Pupils or Parents (In State)	5,107
_	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0
	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0
	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
	TR TR	Revenues 9-14, L56, Col F Revenues 9-14, L59, Col F	1442 1451	Special Ed - Transp Fees from Other Districts (In State)  Adult - Transp Fees from Pupils or Parents (In State)	0
	TR	Revenues 9-14, L60, Col F	1451	Adult - Transp Fees from Other Districts (In State)	0
$\overline{}$	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
	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)	0
	O&M-TR O&M-TR	Revenues 9-14, L150, Col D & F Revenues 9-14, L211, Col D,F	3499 4600	Adult Ed - Other (Describe & Itemize) Fed - Spec Education - Preschool Flow-Through	0
-	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
_	0&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education	0
	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	0
	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	757,120
	ED ED	Expenditures 15-22, L11, Col K - (G+I) Expenditures 15-22, L12, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs	0
<u> </u>	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	394,448
-	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	0
	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
	ED ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
	ED ED	Expenditures 15-22, L24, Col K Expenditures 15-22, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition  Remedial/Supplemental Programs Pre-K - Private Tuition	0
-	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
_	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
	ED .	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
	ED ED	Expenditures 15-22, L30, Col K Expenditures 15-22, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	0
_	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	0
-	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	185,480
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	1,619,032
$\overline{}$	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay	979,619
	ED O&M	Expenditures 15-22, L114, Col I Expenditures 15-22, L130, Col K - (G+I)	3000	Non-Capitalized Equipment Community Services	0
	0&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	0
	0&M	Expenditures 15-22, L151, Col G	-	Capital Outlay	579,934
59	0&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment	0
	DS DS	Expenditures 15-22, L160, Col K Expenditures 15-22, L170, Col K	4000 5300	Payments to Other Dist & Govt Units  Debt Service - Payments of Principal on Long-Term Debt	0 000 000
	TR	Expenditures 15-22, L170, Col K - (G+I)	3000	Community Services	8,020,000
	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	0
	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay	0
	TR	Expenditures 15-22, L210, Col I	- 1125	Non-Capitalized Equipment	0
	MR/SS MR/SS	Expenditures 15-22, L216, Col K Expenditures 15-22, L218, Col K	1125 1225	Pre-K Programs Special Education Programs - Pre-K	29,803
	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	29,803
	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	0
	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	7,894
	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	15,320
	MR/SS Tort	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	0
	Tort Tort	Expenditures 15-22, L334, Col K Expenditures 15-22, L342, Col G	4000	Total Payments to Other Govt Units Capital Outlay	0
$\overline{}$	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment	0
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$ 12,593,757
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)	55,284,103
79 80			y Month ADA from Ave	rage Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020  Estimated OEPP (Line 78 divided by Line 79)	3,221.30 \$ 17.162.05
81					\$ 17,162.05
82 83			l l	PER CAPITA TUITION CHARGE	
84	LESS OFFSETTING RECEIPTS/REVENU	UES:			
	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 488,198
	TR TR	Revenues 9-14, L44, Col F Revenues 9-14, L45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	30,130
01			1413	nogarar Transprices from 60 carricular Activities (in state)	30,130

1	A	B ESTIMATED OPERATING EVERNICE	C C	D E	F
1		ESTIMATED OPERATING EXPENSE		PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)	
2			<u>I his schedul</u>	e is completed for school districts only.	
5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
	TR TR	Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1433 1434	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	
	TR	Revenues 9-14, L54, Col F Revenues 9-14, L55, Col F	1434	Special Ed - Transp Fees from Pupils or Parents (In State)	
_	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	932,3
	ED-0&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	1,127,8
	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	
	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	
_	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
	ED-0&M	Revenues 9-14, L95, Col C,D	1910	Rentals	2,7
	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	180,4
_	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	
	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education  Total Corons and Tochnical Education	368,0
	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education Total Bilingual Ed	
	ED-MR/SS ED	Revenues 9-14, L145, Col C,G Revenues 9-14, L146, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	
	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	
	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education	
	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	622,7
	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	522,7
	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	
	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	
	M&O	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	2,6
	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	
	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	
_	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	-7.5
	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	27,5
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G Revenues 9-14, L209, Col C,D,F,G	4300 4400	Total Title I Total Title IV	91,9
_	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	793,6
	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	191,8
	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	171,0
_	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	
	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	
	ED	Revenues 9-14, L253, Col C	4901	Race to the Top	
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	9,6
	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	
	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	46,5
	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	
	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	
	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	21,3
	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program  Other Pertricted Programs from Enderal Sources (Percribe S. Hamita)	19,3
	ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)  Special Education Contributions from ERE Funds **	
	ED-TR-MR/SS ED-MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds ***	1,538,2
173 174	LD IVIN/33	Revenues (Fait OI EDF Payment)	3300	English Seathing (Diningual) Contributions Holli EDF Fullus	21,0
175				Total Deductions for PCTC Computation Line 85 through Line 173 \$	6,516,5
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)	48,767,5
177				Total Depreciation Allowance (from page 26, Line 18, Col I)	3,669,6
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)	52,437,2
179		9 Mo	nth ADA from Ave	rage Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	3,221
180				Total Estimated PCTC (Line 178 divided by Line 179) * \$	16,278
181				11 100	
182		ange based on the data provided. The final amoun			
183				ation 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 Er	iglish Learner Edu	cation Funding Allocation Calculation Details, and use column V for the selected district.	
L85					

# Illinois State Board of Education School Business Services Department

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

### Instructions:

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

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

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

Indirect Cost Plan (double click to Object Chart view) (double click)

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
	10-2300-300	Klein Hall CPAs	19,500	19,500	0
	40-2550-300	North Shore Transit	1,535,937	25,000	1,510,937
	10-2630-300	Xerox Financial	131,008	25,000	106,008
	20-2540-300	Scott Byron & Co. Inc.	15,419	15,419	0
	20-2540-300	Waste Management	41,780	25,000	16,780
	20-2540-300	Comcast	117,206	25,000	92,206
	80-2300-300	SELF	98,988	25,000	73,988
	10-2620-300	Atlantic Research Partners	35,556	25,000	10,556
	20-2540-300	Thyssenkrupp	48,895	25,000	23,895
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	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
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				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	0
				0	0

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	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
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				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	0
				0	0

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	
				0	
				0	
				0	
				0	0
				0	0
				0	0
				0	0
				0	0
				0	
				0	
				0	
				0	
				0	
				0	
				0	0
				0	0
				0	0
				0	0
				0	
				0	
				0	
				0	
				0	=
Total			2,044,289	34,919	1,834,370

	Α	В	С	D	Е	F	G
1	ESTIMATE	D INDIRECT COST RATE DATA					
2	SECTION I						
		ata To Assist Indirect Cost Rate Determination					
4		COUN I M <b>ENTERFIFE TONIONIE</b> FIROF the Indirect Cost Rate is found in the "Expenditures	: 15-22" tah 1				
	(Source docu	E	, 13 22 tub.,				
5	Also, include For example,	EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disburseme all amounts paid to or for other employees within each function that work with s if a district received funding for a Title I clerk, all other salaries for Title I clerks person are classified as direct costs in the function listed.	pecific federa	al grant programs in the same	capacity as those charged to	and reimbursed from the sa	me federal grant programs.
6	Support Ser	vices - Direct Costs (1-2000) and (5-2000)					
7	Direction	of Business Support Services (1-2510) and (5-2510)					
8	Fiscal Sei	rvices (1-2520) and (5-2520)					
9	Operatio	n and Maintenance of Plant Services (1, 2, and 5-2540)					
10	Food Ser	vices (1-2560) Must be less than (P16, Col E-F, L63)					
11	Value of required	Commodities Received for Fiscal Year 2020 (Include the value of commodities wh).	nen determini	ing if a Single Audit is			
12	Internal	Services (1-2570) and (5-2570)					
13	Staff Serv	vices (1-2640) and (5-2640)					
14	Data Pro	cessing Services (1-2660) and (5-2660)					
15	SECTION II						
16	Estimated I	ndirect Cost Rate for Federal Programs					
17				Restricted	Program	Unrestrict	ed Program
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction		1000		34,283,101		34,283,101
20	Support Servi	ices:					
21	Pupil		2100		4,324,767		4,324,767
22	Instruction	onal Staff	2200		1,416,751		1,416,751
23	General	Admin.	2300		1,708,158		1,708,158
24	School A	dmin	2400		2,179,917		2,179,917
25	Business:						
26	Direction	of Business Spt. Srv.	2510	109,937	0	109,937	0
27	Fiscal Sei	rvices	2520	420,539	0	420,539	0
28	Oper. &	Maint. Plant Services	2540		3,686,196	3,686,196	0
29	Pupil Tra	nsportation	2550		1,548,441		1,548,441
30	Food Ser	vices	2560		1,651,825		1,651,825
31	Internal	Services	2570	0	0	0	0
32	Central:						
33	Direction	of Central Spt. Srv.	2610		0		0
34	Plan, Rsr	ch, Dvlp, Eval. Srv.	2620		945,865		945,865
35	Informat	ion Services	2630		248,180		248,180
36	Staff Serv	vices	2640	450,516	0	450,516	0
37	Data Pro	cessing Services	2660	1,172,910	0	1,172,910	0
38	Other:		2900		540,617		540,617
39	Community S	ervices	3000		200,800		200,800
40	Contracts Pai	d in CY over the allowed amount for ICR calculation (from page 29)			(1,834,370)		(1,834,370
41	Tota	ıl		2,153,902	50,900,248	5,840,098	47,214,052
42				Restricte	ed Rate	Unrestri	cted Rate
43	]			Total Indirect Costs:	2,153,902	Total Indirect Costs:	5,840,098
44	1			Total Direct Costs:	50,900,248	Total Direct Costs:	47,214,052
45	1			=	4.23%	=	12.37%
46	1						

	A B	С	D	E	F				
1		REPORT C	N SHARED SE	RVICES OR OUTS	OURCING				
2		School Co	ode. Section 17	7-1.1 (Public Act	97-0357)				
3				ing June 30, 2020					
4									
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourc	•		•					
6									
7			05-016-0390	)-02					
8	Check box if this schedule is not applicable	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.				
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget								
10	Service or Function ( <u>Check all that apply</u> )			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)				
11	Curriculum Planning								
12	Custodial Services								
13	Educational Shared Programs	X	X		Summer Enrichment - Avoca School District 37				
14	Employee Benefits	X	X		Cooperative 90				
15	Energy Purchasing	X	X		Vanguard Energy Services LLC, Ameren Energy Marketing				
16	Food Services								
17	Grant Writing	X			New Trier Township HS 205, Avoca SD 37				
18	Grounds Maintenance Services	X	X		Wilmette Park District				
19	Insurance	X	X		SELF, SSCIP				
20	Investment Pools	X	X		ISDLAF				
21	Legal Services	X	X		New Trier Township HS 205 PTABS				
22	Maintenance Services								
23	Personnel Recruitment	V	V		A CD 07				
24	Professional Development	Х	X		Avoca SD 37				
25 26	Shared Personnel Special Education Cooperatives	Х	X		WCSEA				
27	STEM (science, technology, engineering and math) Program Offerings		^		WCSEA				
28	Supply & Equipment Purchasing								
29	Technology Services								
30	Transportation	X	X		North Shore Transit				
31	Vocational Education Cooperatives								
32	All Other Joint/Cooperative Agreements								
33	Other								
34		1							
35	Additional space for Column (D) - Barriers to Implementation:								
36									
37									
38									
40	Additional space for Column (E) - Name of LEA :								
41									
42									
43									

#### ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) 100 North First Street Springfield, IL 62777-0001

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

School District Name: RCDT Number:

Wilmette Public Schools District 39 05-016-0390-02

	Actua	l Expenditures,	Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021				
	(10)	(20)	(80)		(10)	(20)	(80)			
Funct. No.	Educational Fund			Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total		
2320	429,850		0	429,850	413,290			413,290		
2330	387,885		0	387,885	392,171			392,171		
2490	0		0	0				0		
2510	92,622	0	45,911	138,533	128,258		47,131	175,389		
2570	0		0	0				0		
2610	0		0	0				0		
required				0				0		
	910,357	0	45,911	956,268	933,719	0	47,131	980,850		
er FY2020 (								3%		
	No.  2320 2330 2490 2510 2570 2610 3 required	(10) Funct. No.  2320 2320 2330 2387,885 2490 2510 2570 2610 0 required	(10) (20)   (2	Columbia   Columbia	Funct. No.         Educational Fund         Operations & Maintenance Fund         Tort Fund *         Total           2320         429,850         0         429,850           2330         387,885         0         387,885           2490         0         0         0           2510         92,622         0         45,911         138,533           2570         0         0         0           2610         0         0         0           3 required         0         45,911         956,268	Columbia   Columbia	Columbia	Columbia   Columbia		

<sup>\*</sup> 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

•	itures, Fiscal Year 2021, agree with the amounts on the bud	
Signature of Superintendent	Date	_
Contact Name (for auestions)	Contact Telephone Number	_

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

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:

Wilmette Public Schools District 39

RCDT Number:

05-016-0390-02

			How	/ Expenditure	es would have	been reported ha	ad FY 2021 A	mended Rules be	en implemer	nted for FY 2020
FY 2020 Tort Fund Expenditures		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 wit Expenditures in column E)
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	0								0
Unemployment Insurance Payments	2363	0								0
Insurance Payments (Regular or Self-Insurance)	2364	336,793							336,793	336,793
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	230,888				45,911			184,977	230,888
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		567,681	0	0	0	45,911	0	0	521,770	567,681

#### 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..."

### Linking Example

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

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

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

<sup>3.</sup> 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.

Page 34 Page 34

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

Type Below.

1 Page 5, Row 12 Other Current Assets

2 Page 10, Row 81 Other District/School Activity Revenue

3 Page 11, Row 107 Other Local Revenues

4 Page 12, Row 168 Other Restricted Revenue from State Sources

5 Ed Fund - Page 15, Row 41 Other Support Services - Pupils

6 Ed Fund - Page 16, Row 73 Other Support Services

7 DS Fund - Page 18, Row 171 Debt Services - Other

8 IMRF Fund - Page 19, Row 237 Other Support Services - Pupils

Refund of bond fees After school care fees Miscellaneous revenues

State Library Grant

Occupational and Physical therapists salaries and

benefits

Insurance reimbursements to retirees, cooperative mental and dental excess payments

Issuance costs

Occupational and Physical therapists benefits

# 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.

- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) 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)

Page 36 Page 36



C:\Users\jr10490\ Desktop\39\2020 06 30 Wilmette



C:\Users\jr10490\ Desktop\39\2020 06 30 Wilmette



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# [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.

	А	В	С	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	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.								
	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 re	educton plan even though	the FY2021 budget does	not, a completed deficit re	duction plan is still requir	ed.			
6	DEFICIT AFR SUMMARY INFORMATION - Ope		pe completed to generate	the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL			
8	Direct Revenues	50,808,343	9,458,551	1,844,146	116,167	62,227,207			
9	Direct Expenditures	50,357,545	5,153,202	1,541,658		57,052,405			
10	Difference	450,798	4,305,349	302,488	116,167	5,174,802			
11	Fund Balance - June 30, 2019	29,594,564	7,178,310	2,083,766	1,242,103	40,098,743			
12									
13									
14			В	alanced - no deficit red	luction plan is required	d.			
15									

### **Audit Checklist**

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

- 1 The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 35" tab.
- 2 Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3 All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
- 4 All <u>Other</u> 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).
- <sup>8</sup> If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- 9 All entries were entered to the nearest whole dollar amount.

# **Balancing Schedule**

Check this Section for Error Messages

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

Possediation.	
Description:	Error Message
1 Cover Page: The Accounting Basis must be Cash or Accrual.	
2 The Single Audit related documents must be completed and attached.	Leanus
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)  Are Federal Expenditures greater than \$750,000?	OK OK
Is all Single Audit information completed and enclosed?	OK OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3 Page 3: Financial Information must be completed.	Congratulations: Tou have a balanced AFK.
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK OK
4 Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK OK
Fund (60) CP: Cash balances cannot be negative.	OK OK
<u> </u>	OK OK
Fund (70) WC: Cash balances cannot be negative.  Fund (80) Tort: Cash balances cannot be negative.	OK OK
	OK OK
Fund (90) FP&S: Cash balances cannot be negative.	OR .
5 Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	ОК
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell 113 must = Cell 141.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6 Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	OV
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells 138+139 must = Cell 181.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8 Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK OK
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).	OR .
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer Alhong Funds, ecns C27.N27 midst = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	OK
(Cells C74:K74)	
10 Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	OV.
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	ОК
1 Page 5: "On behalf" payments to the Educational Fund	OV.
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	ок
12 Page 27: The 9 Month ADA must be entered on Line 78.	OK
13 Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.  14 Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
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.	OK OK
16 Page 31: SHARED OUTSOURCED SERVICES, Completed.	ОК
17 Page 32-33: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK OK
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