

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

☒ School District
☐ Joint Agreement

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

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

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>	<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>	<p align="center"><u>Certified Public Accountant Information</u></p>	
<p>School District/Joint Agreement Number: 19-022-0330-02</p>		<p>Name of Auditing Firm: Wipfli LLP</p>	
<p>County Name: DuPage</p>		<p>Name of Audit Manager: Andrew Mace</p>	
<p>Name of School District/Joint Agreement: West Chicago Elementary School District 33</p>		<p>Address: 3957 75th Street</p>	
<p>Address: 312 Forest Avenue</p>	<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>	<p>City: Aurora</p>	<p>State: Illinois Zip Code: 60504</p>
<p>City: West Chicago</p>		<p>Phone Number: (630) 898-5578</p>	<p>Fax Number: (630) 225-5128</p>
<p>Email Address: haffnerj@wego33.org</p>		<p>IL License Number (9 digit): 066-004023</p>	<p>Expiration Date: 11/30/2021</p>
<p>Zip Code: 60185</p>		<p>Email Address: andy.mace@wipfli.com</p>	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>	<p align="center"><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p align="center">ISBE Use Only</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print):</p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>Email Address:</p>	<p>Email Address:</p>	<p>Email Address:</p>	
<p>Telephone:</p>	<p>Fax Number:</p>	<p>Telephone:</p>	<p>Fax Number:</p>
<p>Signature & Date:</p>	<p>Signature & Date:</p>	<p>Signature & Date:</p>	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/20-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	26
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	28 - 29
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	29
Indirect Cost Rate - Computation.....	ICR Computation	30
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	31
Administrative Cost Worksheet	AC	32
Itemization Schedule	ITEMIZATION	33
Reference Page	REF	34
Notes, Opinion Letters, etc	Opinion-Notes	35
Deficit Reduction Calculation	Deficit AFR Sum Calc	36
Audit Checklist/Balancing Schedule	AUDITCHECK	-
Single Audit Section		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	37 - 46

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2; 10-20.19; 19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory authorization.
- ☐ 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 authorization.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Property Tax 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 authority. *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.
- ☐ 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 FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

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

nd

rested

.J.

utory Authority.

ory Authority.

e Revenue

Code [105 ILCS

horization per *Illinois*

were observed.

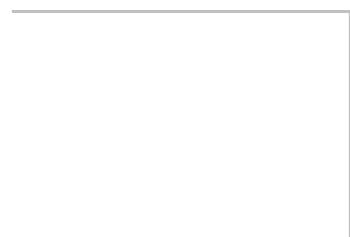
Y20

ncial notes.

ed,

(Ex: 00/00/0000)

unting,





0, 3510, 3950)
e Score.
pts/Revenue.

Date 8/29/2020

r year end

3950	Total
	\$20,430
	\$611,562
	\$631,992

nd the corresponding acceptance
by a qualified auditing firm

FINANCIAL PROFILE INFORMATION*Required to be completed for School Districts only.***A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

Tax Year 2019		Equalized Assessed Valuation (EAV):		807,727,981	
Educational		Operations & Maintenance		Transportation	
Rate(s):	0.030394	+	0.004634	+	0.002594
				=	0.037620
					Working Cash
					0.004360

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
71,495,361	65,463,435	6,031,926	43,866,291

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
0	0	0	0	0
Other	Total			
0	0			

** The numbers shown are the sum of entries on page 24.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	55,733,231
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	29,575,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

<input type="checkbox"/>	Pending Litigation
<input type="checkbox"/>	Material Decrease in EAV
<input type="checkbox"/>	Material Increase/Decrease in Enrollment
<input type="checkbox"/>	Adverse Arbitration Ruling
<input type="checkbox"/>	Passage of Referendum
<input type="checkbox"/>	Taxes Filed Under Protest
<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: West Chicago Elementary School District 33
District Code: 19-022-0330-02
County Name: DuPage

1. Fund Balance to Revenue Ratio:

		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	43,866,291.00	0.614	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	71,495,361.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			

2. Expenditures to Revenue Ratio:

		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	65,463,435.00	0.916	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	71,495,361.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40

3. Days Cash on Hand:

		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	48,670,715.00	267.65	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	181,842.88		Value	0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	25,828,717.65		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:

		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H37)		29,575,000.00	46.93	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		55,733,230.69		Value	0.20

Total Profile Score: 3.80 ***Estimated 2021 Financial Profile Designation: RECOGNITION**

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

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social	(60) Capital Projects
CURRENT ASSETS (100)							
Cash (Accounts 111 through 115) ¹		35,211,667	4,564,167	1,667,363	5,863,868	1,955,293	1,139,945
Investments	120	0	0	0	0	0	0
Taxes Receivable	130	13,611,674	1,863,247	1,114,571	1,043,000	1,006,007	0
Interfund Receivables	140	0	0	0	0	0	0
Intergovernmental Accounts Receivable	150	732,829	0	0	472,076	0	0
Other Receivables	160	0	0	0	0	0	0
Inventory	170	0	0	0	0	0	0
Prepaid Items	180	224,380	0	0	0	0	0
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0
Total Current Assets		49,780,550	6,427,414	2,781,934	7,378,944	2,961,300	1,139,945
CAPITAL ASSETS (200)							
Works of Art & Historical Treasures	210						
Land	220						
Building & Building Improvements	230						
Site Improvements & Infrastructure	240						
Capitalized Equipment	250						
Construction in Progress	260						
Amount Available in Debt Service Funds	340						
Amount to be Provided for Payment on Long-Term Debt	350						
Total Capital Assets							
CURRENT LIABILITIES (400)							
Interfund Payables	410	0	0	0	0	0	0
Intergovernmental Accounts Payable	420	0	0	0	0	0	0
Other Payables	430	298,736	71,820	0	437,868	0	2,664,847
Contracts Payable	440	0	0	0	0	0	0
Loans Payable	460	0	0	0	0	0	0
Salaries & Benefits Payable	470	0	0	0	0	0	0
Payroll Deductions & Withholdings	480	5,652,007	182,034	0	39,294	155,907	9,113
Deferred Revenues & Other Current Liabilities	490	13,257,472	1,806,502	1,080,627	1,011,236	975,369	0
Due to Activity Fund Organizations	493	0	0	0	0	0	0
Total Current Liabilities		19,208,215	2,060,356	1,080,627	1,488,398	1,131,276	2,673,960
LONG-TERM LIABILITIES (500)							
Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
Total Long-Term Liabilities							
Reserved Fund Balance	714	0	0	0	0	0	0
Unreserved Fund Balance	730	30,572,335	4,367,058	1,701,307	5,890,546	1,830,024	(1,534,015)
Investment in General Fixed Assets							

Total Liabilities and Fund Balance	49,780,550	6,427,414	2,781,934	7,378,944	2,961,300	1,139,945
---	-------------------	------------------	------------------	------------------	------------------	------------------

[illegible]

3,206,320	74,284	0
-----------	--------	---

Agency Fund	Account Groups	
	General Fixed Assets	General Long-term Debt
63,419		
0		
0		
0		
0		
0		
63,419		
	0	
	1,820,859	
	65,195,703	
	1,807,383	
	8,413,268	
	19,349,015	
		1,701,307
		27,873,693
	96,586,228	29,575,000
63,419		
63,419		
		29,575,000
		29,575,000
	96,586,228	

63,419	96,586,228	29,575,000
--------	------------	------------

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security
RECEIPTS/REVENUES						
LOCAL SOURCES	1000	29,545,884	4,193,197	2,110,602	2,335,562	1,848,658
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0
STATE SOURCES	3000	27,588,508	850,000	0	1,894,002	1,000,000
FEDERAL SOURCES	4000	4,720,615	0	0	0	0
Total Direct Receipts/Revenues		61,855,007	5,043,197	2,110,602	4,229,564	2,848,658
<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	14,351,444				
Total Receipts/Revenues		76,206,451	5,043,197	2,110,602	4,229,564	2,848,658
DISBURSEMENTS/EXPENDITURES						
Instruction	1000	36,847,579				859,850
Support Services	2000	15,538,221	3,753,146		4,107,821	729,924
Community Services	3000	1,980,316	1,000		0	270,374
Payments to Other Districts & Governmental Units	4000	3,235,352	0	0	0	0
Debt Service	5000	0	0	2,540,600	0	0
Total Direct Disbursements/Expenditures		57,601,468	3,754,146	2,540,600	4,107,821	1,860,148
<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	14,351,444	0	0	0	0
Total Disbursements/Expenditures		71,952,912	3,754,146	2,540,600	4,107,821	1,860,148
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,253,539	1,289,051	(429,998)	121,743	988,510
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						
PERMANENT TRANSFER FROM VARIOUS FUNDS						
Abolishment of the Working Cash Fund ¹²	7110	0				
Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0
Transfer of Working Cash Fund Interest	7120	0	7,456	0	0	0
Transfer Among Funds	7130	0	8,500,000		0	
Transfer of Interest	7140	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0			
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0			
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0		
SALE OF BONDS (7200)						
Principal on Bonds Sold	7210	0	0	0	0	
Premium on Bonds Sold	7220	0	0	0	0	
Accrued Interest on Bonds Sold	7230	0	0	0	0	

Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0		
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0		
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0		
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0		
Transfer to Capital Projects Fund	7800					
ISBE Loan Proceeds	7900	0	0	0	0	0
Other Sources Not Classified Elsewhere	7990	0	0	400,000	0	0
Total Other Sources of Funds		0	8,507,456	400,000	0	0
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

PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)						
Abolishment or Abatement of the Working Cash Fund ¹²	8110					
Transfer of Working Cash Fund Interest ¹²	8120					
Transfer Among Funds	8130	8,500,000	0		0	
Transfer of Interest	8140	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	8150					
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160					
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170					
Taxes Pledged to Pay Principal on Capital Leases	8410	0	0			
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0			
Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0			
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0			
Taxes Pledged to Pay Interest on Capital Leases	8510	0	0			
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0			
Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0			
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0			
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0			
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0			
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0			
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0			
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0			
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0			
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0			
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0			
Taxes Transferred to Pay for Capital Projects	8810	0	0			
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0			
Other Revenues Pledged to Pay for Capital Projects	8830	0	0			
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	8,500,000			
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0
Other Uses Not Classified Elsewhere	8990	0	400,000	0	0	0
Total Other Uses of Funds		8,500,000	8,900,000	0	0	0
Total Other Sources/Uses of Funds		(8,500,000)	(392,544)	400,000	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(4,246,461)	896,507	(29,998)	121,743	988,510
Fund Balances - July 1, 2019		34,818,796	3,470,551	1,731,305	5,768,803	841,514
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)						
Fund Balances - June 30, 2020		30,572,335	4,367,058	1,701,307	5,890,546	1,830,024

(60)	(70)	(80)	(90)
Capital Projects	Working Cash	Tort	Fire Prevention & Safety
0	367,593	11,598	0
0	0	0	0
0	0	0	0
0	367,593	11,598	0
0	367,593	11,598	0
15,469,595		0	0
0		0	0
15,469,595		0	0
0		0	0
15,469,595		0	0
0		0	0
15,469,595		0	0
(15,469,595)	367,593	11,598	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
8,500,000			
0			0
0	0	0	0
8,500,000	0	0	0

Page 122

Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)
	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement / Social Security
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100					
Designated Purposes Levies (1110-1120) ⁷		24,690,445	3,741,527	2,063,699	2,275,377	1,769,552
Leasing Purposes Levy ⁸	1130	0	0			
Special Education Purposes Levy	1140	2,793,422	0		0	0
FICA/Medicare Only Purposes Levies	1150					0
Area Vocational Construction Purposes Levy	1160		0	0		
Summer School Purposes Levy	1170	0				
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0
Total Ad Valorem Taxes Levied By District		27,483,867	3,741,527	2,063,699	2,275,377	1,769,552
PAYMENTS IN LIEU OF TAXES	1200					
Mobile Home Privilege Tax	1210	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0
Corporate Personal Property Replacement Taxes ⁹	1230	853,664	0	0	0	40,988
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0
Total Payments in Lieu of Taxes		853,664	0	0	0	40,988
TUITION	1300					
Regular - Tuition from Pupils or Parents (In State)	1311	0				
Regular - Tuition from Other Districts (In State)	1312	0				
Regular - Tuition from Other Sources (In State)	1313	0				
Regular - Tuition from Other Sources (Out of State)	1314	0				
Summer Sch - Tuition from Pupils or Parents (In State)	1321	0				
Summer Sch - Tuition from Other Districts (In State)	1322	0				
Summer Sch - Tuition from Other Sources (In State)	1323	0				
Summer Sch - Tuition from Other Sources (Out of State)	1324	0				
CTE - Tuition from Pupils or Parents (In State)	1331	0				
CTE - Tuition from Other Districts (In State)	1332	0				
CTE - Tuition from Other Sources (In State)	1333	0				
CTE - Tuition from Other Sources (Out of State)	1334	0				
Special Ed - Tuition from Pupils or Parents (In State)	1341	0				
Special Ed - Tuition from Other Districts (In State)	1342	0				
Special Ed - Tuition from Other Sources (In State)	1343	0				
Special Ed - Tuition from Other Sources (Out of State)	1344	0				
Adult - Tuition from Pupils or Parents (In State)	1351	0				
Adult - Tuition from Other Districts (In State)	1352	0				
Adult - Tuition from Other Sources (In State)	1353	0				
Adult - Tuition from Other Sources (Out of State)	1354	0				
Total Tuition		0				
TRANSPORTATION FEES	1400					

Regular -Transp Fees from Pupils or Parents (In State)	1411				0	
Regular - Transp Fees from Other Districts (In State)	1412				0	
Regular - Transp Fees from Other Sources (In State)	1413				0	
Regular - Transp Fees from Co-curricular Activities (In State)	1415				0	
Regular Transp Fees from Other Sources (Out of State)	1416				0	
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0	
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0	
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0	
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0	
CTE - Transp Fees from Pupils or Parents (In State)	1431				0	
CTE - Transp Fees from Other Districts (In State)	1432				0	
CTE - Transp Fees from Other Sources (In State)	1433				0	
CTE - Transp Fees from Other Sources (Out of State)	1434				0	
Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0	
Special Ed - Transp Fees from Other Districts (In State)	1442				0	
Special Ed - Transp Fees from Other Sources (In State)	1443				0	
Special Ed - Transp Fees from Other Sources (Out of State)	1444				0	
Adult - Transp Fees from Pupils or Parents (In State)	1451				0	
Adult - Transp Fees from Other Districts (In State)	1452				0	
Adult - Transp Fees from Other Sources (In State)	1453				0	
Adult - Transp Fees from Other Sources (Out of State)	1454				0	
Total Transportation Fees					0	
EARNINGS ON INVESTMENTS	1500					
Interest on Investments	1510	674,247	91,656	46,903	59,557	38,118
Gain or Loss on Sale of Investments	1520	0	0	0	0	0
Total Earnings on Investments		674,247	91,656	46,903	59,557	38,118
FOOD SERVICE	1600					
Sales to Pupils - Lunch	1611	0				
Sales to Pupils - Breakfast	1612	0				
Sales to Pupils - A la Carte	1613	40,038				
Sales to Pupils - Other (Describe & Itemize)	1614	0				
Sales to Adults	1620	1,622				
Other Food Service (Describe & Itemize)	1690	0				
Total Food Service		41,660				
DISTRICT/SCHOOL ACTIVITY INCOME	1700					
Admissions - Athletic	1711	7,216	0			
Admissions - Other (Describe & Itemize)	1719	0	0			
Fees	1720	8,434	0			
Book Store Sales	1730	84	0			
Other District/School Activity Revenue (Describe & Itemize)	1790	25,739	0			
Total District/School Activity Income		41,473	0			

TEXTBOOK INCOME	1800					
Rentals - Regular Textbooks	1811	120,780				
Rentals - Summer School Textbooks	1812	0				
Rentals - Adult/Continuing Education Textbooks	1813	0				
Rentals - Other (Describe & Itemize)	1819	0				
Sales - Regular Textbooks	1821	0				
Sales - Summer School Textbooks	1822	0				
Sales - Adult/Continuing Education Textbooks	1823	0				
Sales - Other (Describe & Itemize)	1829	0				
Other (Describe & Itemize)	1890	0				
Total Textbook Income		120,780				
OTHER REVENUE FROM LOCAL SOURCES	1900					
Rentals	1910	0	2,182			
Contributions and Donations from Private Sources	1920	328,297	0	0	0	0
Impact Fees from Municipal or County Governments	1930	0	46,487	0	0	0
Services Provided Other Districts	1940	0	0		0	
Refund of Prior Years' Expenditures	1950	0	0	0	0	0
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0
Drivers' Education Fees	1970	0				
Proceeds from Vendors' Contracts	1980	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983			0		
Payment from Other Districts	1991	0	0	0	0	0
Sale of Vocational Projects	1992	0				
Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0
Other Local Revenues (Describe & Itemize)	1999	1,896	311,345	0	628	0
Total Other Revenue from Local Sources		330,193	360,014	0	628	0
Total Receipts/Revenues from Local Sources	1000	29,545,884	4,193,197	2,110,602	2,335,562	1,848,658
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)						
Flow-through Revenue from State Sources	2100	0	0		0	0
Flow-through Revenue from Federal Sources	2200	0	0		0	0
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)						
UNRESTRICTED GRANTS-IN-AID (3001-3099)						
Evidence Based Funding Formula (Section 18-8.15)	3001	23,239,635	800,000	0	0	1,000,000
General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0
General State Aid - Fast Growth District Grant	3030	0	0	0	0	0
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0
Total Unrestricted Grants-In-Aid		23,239,635	800,000	0	0	1,000,000

RESTRICTED GRANTS-IN-AID (3100 - 3900)					
SPECIAL EDUCATION					
Special Education - Private Facility Tuition	3100	477,034			0
Special Education - Funding for Children Requiring Sp ED Services	3105	0			0
Special Education - Personnel	3110	0	0		0
Special Education - Orphanage - Individual	3120	0			0
Special Education - Orphanage - Summer Individual	3130	0			0
Special Education - Summer School	3145	0			0
Special Education - Other (Describe & Itemize)	3199	0	0		0
Total Special Education		477,034	0		0
CAREER AND TECHNICAL EDUCATION (CTE)					
CTE - Technical Education - Tech Prep	3200	0	0		0
CTE - Secondary Program Improvement (CTEI)	3220	0	0		0
CTE - WECEP	3225	0	0		0
CTE - Agriculture Education	3235	0	0		0
CTE - Instructor Practicum	3240	0	0		0
CTE - Student Organizations	3270	0	0		0
CTE - Other (Describe & Itemize)	3299	0	0		0
Total Career and Technical Education		0	0		0
BILINGUAL EDUCATION					
Bilingual Ed - Downstate - TPI and TBE	3305	0			0
Bilingual Education Downstate - Transitional Bilingual Education	3310	0			0
Total Bilingual Ed		0			0

State Free Lunch & Breakfast	3360	39,262				
School Breakfast Initiative	3365	0	0			0
Driver Education	3370	0	0			
Adult Ed (from ICCB)	3410	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0
TRANSPORTATION						
Transportation - Regular and Vocational	3500	0	0		912,190	0
Transportation - Special Education	3510	0	0		981,812	0
Transportation - Other (Describe & Itemize)	3599	0	0		0	0
Total Transportation		0	0		1,894,002	0
Learning Improvement - Change Grants	3610	0				
Scientific Literacy	3660	0	0		0	0
Truant Alternative/Optional Education	3695	0			0	0
Early Childhood - Block Grant	3705	3,712,757	0		0	0
Chicago General Education Block Grant	3766	0	0		0	0
Chicago Educational Services Block Grant	3767	0	0		0	0
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0
Technology - Technology for Success	3780	0	0	0	0	0
State Charter Schools	3815	0			0	
Extended Learning Opportunities - Summer Bridges	3825	0			0	
Infrastructure Improvements - Planning/Construction	3920		0			
School Infrastructure - Maintenance Projects	3925		50,000			
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	119,820	0	0	0	0
Total Restricted Grants-In-Aid		4,348,873	50,000	0	1,894,002	0
Total Receipts from State Sources	3000	27,588,508	850,000	0	1,894,002	1,000,000
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)						
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)						
Federal Impact Aid	4001	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)						
Head Start	4045	0				
Construction (Impact Aid)	4050	0	0			
MAGNET	4060	0	0		0	0
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)						
TITLE V						
Title V - Innovation and Flexibility Formula	4100	0	0		0	0
Title V - District Projects	4105	0	0		0	0

Title V - Rural Education Initiative (REI)	4107	0	0		0	0
Title V - Other (Describe & Itemize)	4199	0	0		0	0
Total Title V		0	0		0	0
FOOD SERVICE						
Breakfast Start-Up Expansion	4200	0				0
National School Lunch Program	4210	1,313,539				0
Special Milk Program	4215	0				0
School Breakfast Program	4220	671,425				0
Summer Food Service Program	4225	0				0
Child Adult Care Food Program	4226	0				0
Fresh Fruits & Vegetables	4240	0				
Food Service - Other (Describe & Itemize)	4299	0				0
Total Food Service		1,984,964				0
TITLE I						
Title I - Low Income	4300	565,268	0		0	0
Title I - Low Income - Neglected, Private	4305	0	0		0	0
Title I - Migrant Education	4340	0	0		0	0
Title I - Other (Describe & Itemize)	4399	6,225	0		0	0
Total Title I		571,493	0		0	0
TITLE IV						
Title IV - Safe & Drug Free Schools - Formula	4400	24,948	0		0	0
Title IV - 21st Century Comm Learning Centers	4421	312,155	0		0	0
Title IV - Other (Describe & Itemize)	4499	0	0		0	0
Total Title IV		337,103	0		0	0
FEDERAL - SPECIAL EDUCATION						
Fed - Spec Education - Preschool Flow-Through	4600	8,144	0		0	0
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0
Fed - Spec Education - IDEA - Flow Through	4620	598,900	0		0	0
Fed - Spec Education - IDEA - Room & Board	4625	436,407	0		0	0
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0
Total Federal - Special Education		1,043,451	0		0	0
CTE - PERKINS						
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0
CTE - Other (Describe & Itemize)	4799	0	0			0
Total CTE - Perkins		0	0			0
Federal - Adult Education	4810	0	0			0
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0
ARRA - Title I - Low Income	4851	0	0		0	0
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0

ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0
ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0
ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0
ARRA - Child Nutrition Equipment Assistance	4863	0	0			
Impact Aid Formula Grants	4864	0	0	0	0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0
Qualified School Construction Bond Credits	4867	0	0	0	0	0
Build America Bond Tax Credits	4868	0	0	0	0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0
Other ARRA Funds - II	4871	0	0	0	0	0
Other ARRA Funds - III	4872	0	0	0	0	0
Other ARRA Funds - IV	4873	0	0	0	0	0
Other ARRA Funds - V	4874	0	0	0	0	0
ARRA - Early Childhood	4875	0	0	0	0	0
Other ARRA Funds VII	4876	0	0	0	0	0
Other ARRA Funds VIII	4877	0	0	0	0	0
Other ARRA Funds IX	4878	0	0	0	0	0
Other ARRA Funds X	4879	0	0	0	0	0
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0
Total Stimulus Programs		0	0	0	0	0
Race to the Top Program	4901	0				
Race to the Top - Preschool Expansion Grant	4902	0	0		0	0
Title III - Immigrant Education Program (IEP)	4905	0			0	0
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	187,442			0	0
McKinney Education for Homeless Children	4920	0	0		0	0
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0
Title II - Teacher Quality	4932	97,140	0		0	0
Federal Charter Schools	4960	0	0		0	0
State Assessment Grants	4981	0	0		0	0
Grant for State Assessments and Related Activities	4982	0	0		0	0
Medicaid Matching Funds - Administrative Outreach	4991	136,279	0		0	0
Medicaid Matching Funds - Fee-for-Service Program	4992	362,743	0		0	0
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		4,720,615	0	0	0	0
Total Receipts/Revenues from Federal Sources	4000	4,720,615	0	0	0	0
Total Direct Receipts/Revenues		61,855,007	5,043,197	2,110,602	4,229,564	2,848,658

(60)	(70)	(80)	(90)
Capital Projects	Working Cash	Tort	Fire Prevention & Safety
0	352,487	11,322	0
0			
0			
0			
0	0	0	0
0	352,487	11,322	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

0	15,106	276	0
0	0	0	0
0	15,106	276	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	367,593	11,598	0
0		0	0
0		0	0
0		0	0
0		0	0
0		0	0
0		0	0

--	--	--	--

0	0	0	0
0	0	0	0
0			0
0			0
0			
0			0
0	0	0	0
0	0	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

Printed Date: 1/14/2021 Annual Financial Report (AFR) 2019-20 1-14-21

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects
10 - EDUCATIONAL FUND (ED)							
INSTRUCTION (ED)	1000						
Regular Programs	1100	21,584,144	3,916,427	640,116	2,146,477	5,184	172
Tuition Payment to Charter Schools	1115			0			
Pre-K Programs	1125	135,509	28,899	0	35,625	0	0
Special Education Programs (Functions 1200-1220)	1200	5,624,585	1,582,911	2,211	18,219	0	124,514
Special Education Programs Pre-K	1225	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0
Interscholastic Programs	1500	91,043	1,332	4,130	0	0	0
Summer School Programs	1600	86,498	1,749	0	0	0	0
Gifted Programs	1650	471,293	87,035	2,240	1,098	0	135
Driver's Education Programs	1700	0	0	0	0	0	0
Bilingual Programs	1800	151,296	37,935	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0
Regular K-12 Programs - Private Tuition	1911						0
Special Education Programs K-12 - Private Tuition	1912						0
Special Education Programs Pre-K - Tuition	1913						0
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0
Adult/Continuing Education Programs - Private Tuition	1916						0
CTE Programs - Private Tuition	1917						0
Interscholastic Programs - Private Tuition	1918						0
Summer School Programs - Private Tuition	1919						0
Gifted Programs - Private Tuition	1920						0
Bilingual Programs - Private Tuition	1921						0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0
Total Instruction ¹⁰	1000	28,144,368	5,656,288	648,697	2,201,419	5,184	124,821
SUPPORT SERVICES (ED)	2000						
SUPPORT SERVICES - PUPILS							
Attendance & Social Work Services	2110	826,014	128,863	48,103	0	0	0
Guidance Services	2120	0	0	0	0	0	0
Health Services	2130	617,558	184,822	676	3,682	0	0
Psychological Services	2140	613,566	82,184	9,952	0	0	0
Speech Pathology & Audiology Services	2150	1,195,386	186,320	71,630	0	0	0
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	129	33,803	0	0

Total Support Services - Pupils	2100	3,252,524	582,189	130,490	37,485	0	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
Improvement of Instruction Services	2210	810,281	160,165	898,215	85,561	701	150,859
Educational Media Services	2220	376,367	41,958	12,995	366,828	877,712	0
Assessment & Testing	2230	15,281	24	56,123	0	0	0
Total Support Services - Instructional Staff	2200	1,201,929	202,147	967,333	452,389	878,413	150,859
SUPPORT SERVICES - GENERAL ADMINISTRATION							
Board of Education Services	2310	297,438	106,586	443,141	13,584	0	0
Executive Administration Services	2320	211,937	46,924	32,872	1,984	4,477	11,286
Special Area Administration Services	2330	302,209	55,571	0	0	0	0
Tort Immunity Services	2380	0	0	0	0	0	0
Total Support Services - General Administration	2300	811,584	209,081	476,013	15,568	4,477	11,286
SUPPORT SERVICES - SCHOOL ADMINISTRATION							
Office of the Principal Services	2410	1,947,113	444,977	275	0	0	2,710
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0
Total Support Services - School Administration	2400	1,947,113	444,977	275	0	0	2,710
SUPPORT SERVICES - BUSINESS							
Direction of Business Support Services	2510	252,014	35,865	89	12,151	0	16,567
Fiscal Services	2520	0	0	41,397	0	0	0
Operation & Maintenance of Plant Services	2540	40,523	17,519	480,191	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0
Food Services	2560	220,084	0	1,326,038	75,037	0	4,325
Internal Services	2570	139,410	7,400	117,972	3,829	0	0
Total Support Services - Business	2500	652,031	60,784	1,965,687	91,017	0	20,892
SUPPORT SERVICES - CENTRAL							
Direction of Central Support Services	2610	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	87,155	0	0	0
Information Services	2630	0	0	5,175	0	0	0
Staff Services	2640	239,965	24,954	121,985	811	0	3,169
Data Processing Services	2660	246,484	42,148	0	0	0	0
Total Support Services - Central	2600	486,449	67,102	214,315	811	0	3,169
Other Support Services (Describe & Itemize)	2900	0	0	197,122	0	0	0
Total Support Services	2000	8,351,630	1,566,280	3,951,235	597,270	882,890	188,916
COMMUNITY SERVICES (ED)	3000	1,469,967	258,168	83,971	86,568	35,964	45,678
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000						
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
Payments for Regular Programs	4110			4,400			0
Payments for Special Education Programs	4120			3,230,952			0
Payments for Adult/Continuing Education Programs	4130			0			0
Payments for CTE Programs	4140			0			0
Payments for Community College Programs	4170			0			0

Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
Total Payments to Other Govt Units (In-State)	4100			3,235,352			0
Payments for Regular Programs - Tuition	4210						0
Payments for Special Education Programs - Tuition	4220						0
Payments for Adult/Continuing Education Programs - Tuition	4230						0
Payments for CTE Programs - Tuition	4240						0
Payments for Community College Programs - Tuition	4270						0
Payments for Other Programs - Tuition	4280						0
Other Payments to In-State Govt Units	4290						0
Total Payments to Other Govt Units -Tuition (In State)	4200						0
Payments for Regular Programs - Transfers	4310						0
Payments for Special Education Programs - Transfers	4320						0
Payments for Adult/Continuing Ed Programs-Transfers	4330						0
Payments for CTE Programs - Transfers	4340						0
Payments for Community College Program - Transfers	4370						0
Payments for Other Programs - Transfers	4380						0
Other Payments to In-State Govt Units - Transfers	4390			0			0
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0
Payments to Other Govt Units (Out-of-State)	4400			0			0
Total Payments to Other Govt Units	4000			3,235,352			0
DEBT SERVICES (ED)	5000						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						0
Tax Anticipation Notes	5120						0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0
State Aid Anticipation Certificates	5140						0
Other Interest on Short-Term Debt	5150						0
Total Interest on Short-Term Debt	5100						0
Debt Services - Interest on Long-Term Debt	5200						0
Total Debt Services	5000						0
PROVISIONS FOR CONTINGENCIES (ED)	6000						
Total Direct Disbursements/Expenditures		37,965,965	7,480,736	7,919,255	2,885,257	924,038	359,415
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
20 - OPERATIONS & MAINTENANCE FUND (O&M)							
SUPPORT SERVICES (O&M)	2000						
SUPPORT SERVICES - PUPILS							
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS							
Direction of Business Support Services	2510	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	1,444,552	333,704	1,268,867	660,441	45,582	0

Pupil Transportation Services	2550	0	0	0	0	0	0
Food Services	2560					0	
Total Support Services - Business	2500	1,444,552	333,704	1,268,867	660,441	45,582	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
Total Support Services	2000	1,444,552	333,704	1,268,867	660,441	45,582	0
COMMUNITY SERVICES (O&M)	3000	0	0	0	1,000	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000						
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
Payments for Regular Programs	4110			0			0
Payments for Special Education Programs	4120			0			0
Payments for CTE Programs	4140			0			0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
Total Payments to Other Govt. Units (In-State)	4100			0			0
Payments to Other Govt. Units (Out of State)	4400			0			0
Total Payments to Other Govt Units	4000			0			0
DEBT SERVICES (O&M)	5000						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						0
Tax Anticipation Notes	5120						0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0
State Aid Anticipation Certificates	5140						0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0
Total Debt Service - Interest on Short-Term Debt	5100						0
DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0
Total Debt Services	5000						0
PROVISIONS FOR CONTINGENCIES (O&M)	6000						
Total Direct Disbursements/Expenditures		1,444,552	333,704	1,268,867	661,441	45,582	0
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures							

30 - DEBT SERVICES (DS)

PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)							
Payments for Regular Programs	4110						0
Payments for Special Education Programs	4120						0
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0
Total Payments to Other Districts & Govt Units (In-State)	4000						0
DEBT SERVICES (DS)	5000						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						0
Tax Anticipation Notes	5120						0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0

State Aid Anticipation Certificates	5140						0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0
Total Debt Services - Interest On Short-Term Debt	5100						0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,125,600
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						
(Lease/Purchase Principal Retired) ¹¹							1,415,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0
Total Debt Services	5000			0			2,540,600
PROVISION FOR CONTINGENCIES (DS)	6000						
Total Disbursements/ Expenditures				0			2,540,600
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
40 - TRANSPORTATION FUND (TR)							
SUPPORT SERVICES (TR)							
SUPPORT SERVICES - PUPILS							
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS							
Pupil Transportation Services	2550	275,741	4,680	3,827,400	0	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
Total Support Services	2000	275,741	4,680	3,827,400	0	0	0
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000						
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
Payments for Regular Programs	4110			0			0
Payments for Special Education Programs	4120			0			0
Payments for Adult/Continuing Education Programs	4130			0			0
Payments for CTE Programs	4140			0			0
Payments for Community College Programs	4170			0			0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
Total Payments to Other Govt. Units (In-State)	4100			0			0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0
Total Payments to Other Govt Units	4000			0			0

DEBT SERVICES (TR)	5000						
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						0
Tax Anticipation Notes	5120						0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0
State Aid Anticipation Certificates	5140						0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0
Total Debt Services - Interest On Short-Term Debt	5100						0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						
(Lease/Purchase Principal Retired) ¹¹							0
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0
Total Debt Services	5000						0
PROVISION FOR CONTINGENCIES (TR)	6000						
Total Disbursements/ Expenditures		275,741	4,680	3,827,400	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)

INSTRUCTION (MR/SS)	1000						
Regular Programs	1100		455,142				
Pre-K Programs	1125		7,493				
Special Education Programs (Functions 1200-1220)	1200		379,651				
Special Education Programs - Pre-K	1225		0				
Remedial and Supplemental Programs - K-12	1250		0				
Remedial and Supplemental Programs - Pre-K	1275		0				
Adult/Continuing Education Programs	1300		0				
CTE Programs	1400		0				
Interscholastic Programs	1500		1,506				
Summer School Programs	1600		7,616				
Gifted Programs	1650		6,360				
Driver's Education Programs	1700		0				
Bilingual Programs	1800		2,082				
Truants' Alternative & Optional Programs	1900		0				
Total Instruction	1000		859,850				
SUPPORT SERVICES (MR/SS)	2000						
SUPPORT SERVICES - PUPILS							
Attendance & Social Work Services	2110		11,633				
Guidance Services	2120		0				
Health Services	2130		88,497				
Psychological Services	2140		8,510				
Speech Pathology & Audiology Services	2150		15,198				

Other Support Services - Pupils (Describe & Itemize)	2190		0				
Total Support Services - Pupils	2100		123,838				
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
Improvement of Instruction Services	2210		12,515				
Educational Media Services	2220		62,266				
Assessment & Testing	2230		22				
Total Support Services - Instructional Staff	2200		74,803				
SUPPORT SERVICES - GENERAL ADMINISTRATION							
Board of Education Services	2310		16,808				
Executive Administration Services	2320		9,576				

Service Area Administrative Services	2330	4,280				
Claims Paid from Self Insurance Fund	2361	0				
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0				
Unemployment Insurance Pymts	2363	0				
Insurance Payments (Regular or Self-Insurance)	2364	0				
Risk Management and Claims Services Payments	2365	0				
Judgment and Settlements	2366	0				
educational, inspectional, supervisory services related to Loss Prevention or Reduction	2367	0				
Reciprocal Insurance Payments	2368	0				
Legal Services	2369	0				
Total Support Services - General Administration	2300	30,664				
SUPPORT SERVICES - SCHOOL ADMINISTRATION						
Office of the Principal Services	2410	66,411				
Other Support Services - School Administration (Describe & Itemize)	2490	0				
Total Support Services - School Administration	2400	66,411				
SUPPORT SERVICES - BUSINESS						
Direction of Business Support Services	2510	46,861				
Fiscal Services	2520	0				
Facilities Acquisition & Construction Services	2530	0				
Operation & Maintenance of Plant Services	2540	253,969				
Pupil Transportation Services	2550	17,603				
Food Services	2560	21,230				
Internal Services	2570	31,280				
Total Support Services - Business	2500	370,943				
SUPPORT SERVICES - CENTRAL						
Direction of Central Support Services	2610	0				
Planning, Research, Development, & Evaluation Services	2620	0				
Information Services	2630	0				
Staff Services	2640	17,933				
Data Processing Services	2660	45,332				
Total Support Services - Central	2600	63,265				
Other Support Services (Describe & Itemize)	2900	0				
Total Support Services	2000	729,924				
COMMUNITY SERVICES (MR/SS)	3000	270,374				
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)						
4000						
Payments for Regular Programs	4110	0				
Payments for Special Education Programs	4120	0				
Payments for CTE Programs	4140	0				
Total Payments to Other Govt Units	4000	0				
DEBT SERVICES (MR/SS)	5000					
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT						

Tax Anticipation Warrants	5110						0
Tax Anticipation Notes	5120						0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0
State Aid Anticipation Certificates	5140						0
Other (Describe & Itemize)	5150						0
Total Debt Services - Interest	5000						0
PROVISION FOR CONTINGENCIES (MR/SS)	6000						
Total Disbursements/Expenditures			1,860,148				0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

60 - CAPITAL PROJECTS (CP)

SUPPORT SERVICES (CP)	2000						
SUPPORT SERVICES - BUSINESS							
Facilities Acquisition and Construction Services	2530	0	0	0	0	15,469,595	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
Total Support Services	2000	0	0	0	0	15,469,595	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000						
PAYMENTS TO OTHER GOVT UNITS (In-State)							
Payments to Regular Programs (In-State)	4110			0			0
Payments for Special Education Programs	4120			0			0
Payments for CTE Programs	4140			0			0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0
Total Payments to Other Govt Units	4000			0			0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000						
Total Disbursements/ Expenditures		0	0	0	0	15,469,595	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

70 - WORKING CASH (WC)**80 - TORT FUND (TF)**

SUPPORT SERVICES - GENERAL ADMINISTRATION							
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0
Unemployment Insurance Payments	2363	0	0	0	0	0	0
Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	0	0	0	0
Judgment and Settlements	2366	0	0	0	0	0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0
Reciprocal Insurance Payments	2368	0	0	0	0	0	0
Legal Services	2369	0	0	0	0	0	0
Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0
Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0

Total Support Services - General Administration	2000	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000						
Payments for Regular Programs	4110						0
Payments for Special Education Programs	4120						0
Total Payments to Other Dist & Govt Units	4000						0
DEBT SERVICES (TF)	5000						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0
Other Interest or Short-Term Debt	5150						0
Total Debt Services - Interest on Short-Term Debt	5000						0
PROVISIONS FOR CONTINGENCIES (TF)	6000						
Total Disbursements/Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

90 - FIRE PREVENTION & SAFETY FUND (FP&S)							
SUPPORT SERVICES (FP&S)	2000						
SUPPORT SERVICES - BUSINESS							
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0
Total Support Services - Business	2500	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0
Total Support Services	2000	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000						
Payments to Regular Programs	4110						0
Payments to Special Education Programs	4120						0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0
Total Payments to Other Govt Units	4000						0
DEBT SERVICES (FP&S)	5000						
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0
Total Debt Service - Interest on Short-Term Debt	5100						0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0
Total Debt Service	5000						0
PROVISION FOR CONTINGENCIES (FP&S)	6000						
Total Disbursements/Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
66,802	0	28,359,322	27,173,797
		0	0
0	0	200,033	1,651,588
0	0	7,352,440	7,887,473
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	8,504
0	0	96,505	114,928
0	0	88,247	116,619
0	0	561,801	670,257
0	0	0	0
0	0	189,231	667,200
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
66,802	0	36,847,579	38,290,366
0	0	1,002,980	862,452
0	0	0	0
0	0	806,738	1,009,030
0	0	705,702	789,758
0	0	1,453,336	1,396,920
0	0	33,932	18,811

0	0	4,002,688	4,076,971
0	0	2,105,782	1,400,663
0	0	1,675,860	1,686,990
0	0	71,428	70,424
0	0	3,853,070	3,158,077
0	0	860,749	823,186
0	0	309,480	403,615
0	0	357,780	135,397
0	0	0	0
0	0	1,528,009	1,362,198
0	0	2,395,075	2,245,438
0	0	0	0
0	0	2,395,075	2,245,438
0	0	316,686	290,249
0	0	41,397	2,521
0	0	538,233	395,986
0	0	0	81,912
0	0	1,625,484	1,991,282
0	0	268,611	76,241
0	0	2,790,411	2,838,191
0	0	0	0
0	0	87,155	0
0	0	5,175	0
0	0	390,884	402,967
0	0	288,632	335,755
0	0	771,846	738,722
0	0	197,122	195,030
0	0	15,538,221	14,614,627
0	0	1,980,316	1,710,398
		4,400	31,994
		3,230,952	2,534,000
		0	0
		0	0
		0	0

0	0	0	0
0		0	0
0	0	3,753,146	3,807,519
0	0	0	0
0	0	3,753,146	3,807,519
0	0	1,000	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
0	0	3,754,146	3,807,519
		1,289,051	

		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0

		0	0
		0	0
		0	0
		1,125,600	1,342,064
		1,415,000	1,124,236
		0	825
		2,540,600	2,467,125
			0
		2,540,600	2,467,125
		(429,998)	

0	0	0	0
0	0	4,107,821	4,388,758
0	0	0	0
0	0	4,107,821	4,388,758
0	0	0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0

		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
0	0	4,107,821	4,388,758
		121,743	

		455,142	557,224
		7,493	4,940
		379,651	320,670
		0	0
		0	0
		0	0
		0	0
		0	0
		1,506	1,668
		7,616	7,579
		6,360	7,940
		0	0
		2,082	8,055
		0	0
		859,850	908,076
		11,633	11,507
		0	0
		88,497	93,573
		8,510	10,356
		15,198	13,808

		0	0
		123,838	129,244
		12,515	12,482
		62,266	67,456
		22	115
		74,803	80,053
		16,808	16,418
		9,576	16,081

	4,280	2,301
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	30,664	34,800
	66,411	60,882
	0	0
	66,411	60,882
	46,861	49,367
	0	0
	0	0
	253,969	280,300
	17,603	10,334
	21,230	19,465
	31,280	0
	370,943	359,466
	0	0
	0	0
	0	0
	17,933	47,646
	45,332	43,627
	63,265	91,273
	0	0
	729,924	755,718
	270,374	163,377
	0	0
	0	0
	0	0
	0	0

		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		1,860,148	1,827,171
		988,510	

0	0	15,469,595	10,500,000
0	0	0	0
0	0	15,469,595	10,500,000
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
0	0	15,469,595	10,500,000
		(15,469,595)	

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
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
		11,598	

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
			0
		0	0
0	0	0	0
		0	

SCHEDULE OF AD VALOREM TAX RECEIPTS

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)
			(Column B - C)		(Column E - C)
Educational	24,690,445	12,083,710	12,606,735	24,550,084	12,466,374
Operations & Maintenance	3,741,527	1,842,334	1,899,193	3,743,012	1,900,678
Debt Services **	2,063,699	1,102,061	961,638	2,239,022	1,136,961
Transportation	2,275,377	1,031,294	1,244,083	2,095,246	1,063,952
Municipal Retirement	1,769,552	398,762	1,370,790	810,151	411,389
Capital Improvements	0		0		0
Working Cash	352,487	173,340	179,147	352,169	178,829
Tort Immunity	11,322	5,964	5,358	12,116	6,152
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	2,793,422	1,375,191	1,418,231	2,793,931	1,418,740
Area Vocational Construction	0		0		0
Social Security/Medicare Only	0	595,956	(595,956)	1,210,784	614,828
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	37,697,831	18,608,612	19,089,219	37,806,515	19,197,903

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

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

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of issue <i>(years held)</i>	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru	Any differences <i>(Described and Itemized)</i>	Retired July 1, 2019 thru	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long
General Obligation Bonds	12/01/11	4,620,000	6	3,600,000				3,600,000	3,392,909
General Obligation Bonds	03/02/15	9,385,000	3	9,385,000				9,385,000	8,845,126
General Obligation Bonds	03/18/15	20,190,000	3	18,005,000			1,415,000	16,590,000	15,635,658
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		34,195,000		30,990,000	0	0	1,415,000	29,575,000	27,873,693

Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other <u>Capital lease</u>
2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____
3. Refunding Bonds	6. Building Bonds	9. Other _____

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	Workers' Compensation ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2019						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		2,793,422			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					0
Other Receipts (Describe & Itemize)	--					
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		0	2,793,422	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000		2,793,422			0
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		0	2,793,422	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2020		0	0	0	0	0
Reserved Fund Balance	714					
Unreserved Fund Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

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

If yes, list in the aggregate the following:

Total Claims Payments:

Total Reserve Remaining:

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

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
Works of Art & Historical Treasures	210				0	50				0	0
Land	220										
Non-Depreciable Land	221	1,820,859			1,820,859						1,820,859
Depreciable Land	222				0					0	0
Buildings	230					50					
Permanent Buildings	231	65,195,703			65,195,703		28,534,955	1,506,582		30,041,537	35,154,166
Temporary Buildings	232				0					0	0
Improvements Other than Buildings (Infrastructure)	240	1,807,383			1,807,383		1,452,449	35,512		1,487,961	319,422
Capitalized Equipment	250					10					
10 Yr Schedule	251	7,443,648	969,620		8,413,268		5,950,165	396,093		6,346,258	2,067,010
5 Yr Schedule	252				0					0	0
3 Yr Schedule	253				0					0	0
Construction in Progress	260	6,546,862	12,802,153		19,349,015	--					19,349,015
Total Capital Assets	200	82,814,455	13,771,773	0	96,586,228	10	35,937,569	1,938,187	0	37,875,756	58,710,472
Non-Capitalized Equipment	700				66,802			6,680			
Allowable Depreciation								1,944,867			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)

This schedule

Fund	Sheet, Row	OPI
EXPENDITURES:		
ED	Expenditures 15-22, L114	
O&M	Expenditures 15-22, L151	
DS	Expenditures 15-22, L174	
TR	Expenditures 15-22, L210	
MR/SS	Expenditures 15-22, L295	
TORT	Expenditures 15-22, L342	
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K		
TR	Revenues 9-14, L43, Col F	1412
TR	Revenues 9-14, L47, Col F	1421
TR	Revenues 9-14, L48, Col F	1422
TR	Revenues 9-14, L49, Col F	1423
TR	Revenues 9-14, L50 Col F	1424
TR	Revenues 9-14, L52, Col F	1432
TR	Revenues 9-14, L56, Col F	1442
TR	Revenues 9-14, L59, Col F	1451
TR	Revenues 9-14, L60, Col F	1452
TR	Revenues 9-14, L61, Col F	1453
TR	Revenues 9-14, L62, Col F	1454
O&M-TR	Revenues 9-14, L149, Col D & F	3410
O&M-TR	Revenues 9-14, L150, Col D & F	3499
O&M-TR	Revenues 9-14, L211, Col D,F	4600
O&M-TR	Revenues 9-14, L212, Col D,F	4605
O&M	Revenues 9-14, L222, Col D	4810
ED	Expenditures 15-22, L7, Col K - (G+I)	1125
ED	Expenditures 15-22, L9, Col K - (G+I)	1225
ED	Expenditures 15-22, L11, Col K - (G+I)	1275
ED	Expenditures 15-22, L12, Col K - (G+I)	1300
ED	Expenditures 15-22, L15, Col K - (G+I)	1600
ED	Expenditures 15-22, L20, Col K	1910
ED	Expenditures 15-22, L21, Col K	1911
ED	Expenditures 15-22, L22, Col K	1912
ED	Expenditures 15-22, L23, Col K	1913
ED	Expenditures 15-22, L24, Col K	1914
ED	Expenditures 15-22, L25, Col K	1915
ED	Expenditures 15-22, L26, Col K	1916
ED	Expenditures 15-22, L27, Col K	1917
ED	Expenditures 15-22, L28, Col K	1918
ED	Expenditures 15-22, L29, Col K	1919
ED	Expenditures 15-22, L30, Col K	1920
ED	Expenditures 15-22, L31, Col K	1921
ED	Expenditures 15-22, L32, Col K	1922
ED	Expenditures 15-22, L75, Col K - (G+I)	3000
ED	Expenditures 15-22, L102, Col K	4000
ED	Expenditures 15-22, L114, Col G	-
ED	Expenditures 15-22, L114, Col I	-
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000
O&M	Expenditures 15-22, L139, Col K	4000
O&M	Expenditures 15-22, L151, Col G	-
O&M	Expenditures 15-22, L151, Col I	-
DS	Expenditures 15-22, L160, Col K	4000
DS	Expenditures 15-22, L170, Col K	5300
TR	Expenditures 15-22, L185, Col K - (G+I)	3000
TR	Expenditures 15-22, L196, Col K	4000
TR	Expenditures 15-22, L206, Col K	5300
TR	Expenditures 15-22, L210, Col G	-

TR	Expenditures 15-22, L210, Col I	-
MR/SS	Expenditures 15-22, L216, Col K	1125
MR/SS	Expenditures 15-22, L218, Col K	1225
MR/SS	Expenditures 15-22, L220, Col K	1275
MR/SS	Expenditures 15-22, L221, Col K	1300
MR/SS	Expenditures 15-22, L224, Col K	1600
MR/SS	Expenditures 15-22, L280, Col K	3000
MR/SS	Expenditures 15-22, L285, Col K	4000
Tort	Expenditures 15-22, L334, Col K	4000
Tort	Expenditures 15-22, L342, Col G	-
Tort	Expenditures 15-22, L342, Col I	-

9 Month ADA from Average

Pf

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 9-14, L42, Col F	1411
TR	Revenues 9-14, L44, Col F	1413
TR	Revenues 9-14, L45, Col F	1415
TR	Revenues 9-14, L46, Col F	1416
TR	Revenues 9-14, L51, Col F	1431
TR	Revenues 9-14, L53, Col F	1433
TR	Revenues 9-14, L54, Col F	1434
TR	Revenues 9-14, L55, Col F	1441
TR	Revenues 9-14, L57, Col F	1443
TR	Revenues 9-14, L58, Col F	1444
ED	Revenues 9-14, L75, Col C	1600
ED-O&M	Revenues 9-14, L82, Col C,D	1700
ED	Revenues 9-14, L84, Col C	1811
ED	Revenues 9-14, L87, Col C	1819
ED	Revenues 9-14, L88, Col C	1821
ED	Revenues 9-14, L91, Col C	1829
ED	Revenues 9-14, L92, Col C	1890
ED-O&M	Revenues 9-14, L95, Col C,D	1910
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991
ED	Revenues 9-14, L106, Col C	1993
ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100
ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200
ED-MR/SS	Revenues 9-14, L145, Col C,G	3300
ED	Revenues 9-14, L146, Col C	3360
ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365
ED-O&M	Revenues 9-14, L148, Col C,D	3370
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500
ED	Revenues 9-14, L156, Col C	3610
ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660
ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695
ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766
ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780
ED-TR	Revenues 9-14, L164, Col C,F	3815
O&M	Revenues 9-14, L167, Col D	3925
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999
ED	Revenues 9-14, L177, Col C	4045
ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-
ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100
ED-MR/SS	Revenues 9-14, L198, Col C,G	4200
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625
ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699
ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800
ED	Revenues 9-14, L253, Col C	4901
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902
ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909
ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920
ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930
ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960
ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992

ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100
ED-MR/SS	Revenues (Part of EBF Payment)	3300

9 Month ADA from Average

- * The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated
- ** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculations
- *** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education

Evidence Based Funding Link: <https://www.isbe.net/Pages/ebfdistribution.aspx>

P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)*is completed for school districts only.*

ACCOUNT NO - TITLE	Amount
ERATING EXPENSE PER PUPIL	
Total Expenditures	\$ 57,601,468
Total Expenditures	3,754,146
Total Expenditures	2,540,600
Total Expenditures	4,107,821
Total Expenditures	1,860,148
Total Expenditures	0
Total Expenditures	\$ 69,864,183

K-12 PROGRAM:

Regular - Transp Fees from Other Districts (In State)	\$ 0
Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
Summer Sch - Transp. Fees from Other Districts (In State)	0
Summer Sch - Transp. Fees from Other Sources (In State)	0
Summer Sch - Transp. Fees from Other Sources (Out of State)	0
CTE - Transp Fees from Other Districts (In State)	0
Special Ed - Transp Fees from Other Districts (In State)	0
Adult - Transp Fees from Pupils or Parents (In State)	0
Adult - Transp Fees from Other Districts (In State)	0
Adult - Transp Fees from Other Sources (In State)	0
Adult - Transp Fees from Other Sources (Out of State)	0
Adult Ed (from ICCB)	0
Adult Ed - Other (Describe & Itemize)	0
Fed - Spec Education - Preschool Flow-Through	0
Fed - Spec Education - Preschool Discretionary	0
Federal - Adult Education	0
Pre-K Programs	200,033
Special Education Programs Pre-K	0
Remedial and Supplemental Programs Pre-K	0
Adult/Continuing Education Programs	0
Summer School Programs	88,247
Pre-K Programs - Private Tuition	0
Regular K-12 Programs - Private Tuition	0
Special Education Programs K-12 - Private Tuition	0
Special Education Programs Pre-K - Tuition	0
Remedial/Supplemental Programs K-12 - Private Tuition	0
Remedial/Supplemental Programs Pre-K - Private Tuition	0
Adult/Continuing Education Programs - Private Tuition	0
CTE Programs - Private Tuition	0
Interscholastic Programs - Private Tuition	0
Summer School Programs - Private Tuition	0
Gifted Programs - Private Tuition	0
Bilingual Programs - Private Tuition	0
Truants Alternative/Optional Ed Progrms - Private Tuition	0
Community Services	1,944,352
Total Payments to Other Govt Units	3,235,352
Capital Outlay	924,038
Non-Capitalized Equipment	66,802
Community Services	1,000
Total Payments to Other Govt Units	0
Capital Outlay	45,582
Non-Capitalized Equipment	0
Payments to Other Dist & Govt Units	0
Debt Service - Payments of Principal on Long-Term Debt	1,415,000
Community Services	0
Total Payments to Other Govt Units	0
Debt Service - Payments of Principal on Long-Term Debt	0
Capital Outlay	0

Non-Capitalized Equipment		0
Pre-K Programs		7,493
Special Education Programs - Pre-K		0
Remedial and Supplemental Programs - Pre-K		0
Adult/Continuing Education Programs		0
Summer School Programs		7,616
Community Services		270,374
Total Payments to Other Govt Units		0
Total Payments to Other Govt Units		0
Capital Outlay		0
Non-Capitalized Equipment		0
Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	8,205,889
Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		61,658,294
Age Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		3,683.60
Estimated OEPP (Line 78 divided by Line 79)	\$	16,738.60

PER CAPITA TUITION CHARGE

Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
Regular - Transp Fees from Other Sources (In State)	0
Regular - Transp Fees from Co-curricular Activities (In State)	0
Regular Transp Fees from Other Sources (Out of State)	0
CTE - Transp Fees from Pupils or Parents (In State)	0
CTE - Transp Fees from Other Sources (In State)	0
CTE - Transp Fees from Other Sources (Out of State)	0
Special Ed - Transp Fees from Pupils or Parents (In State)	0
Special Ed - Transp Fees from Other Sources (In State)	0
Special Ed - Transp Fees from Other Sources (Out of State)	0
Total Food Service	41,660
Total District/School Activity Income	41,473
Rentals - Regular Textbooks	120,780
Rentals - Other (Describe & Itemize)	0
Sales - Regular Textbooks	0
Sales - Other (Describe & Itemize)	0
Other (Describe & Itemize)	0
Rentals	2,182
Services Provided Other Districts	0
Payment from Other Districts	0
Other Local Fees (Describe & Itemize)	0
Total Special Education	477,034
Total Career and Technical Education	0
Total Bilingual Ed	0
State Free Lunch & Breakfast	39,262
School Breakfast Initiative	0
Driver Education	0
Total Transportation	1,894,002
Learning Improvement - Change Grants	0
Scientific Literacy	0
Truant Alternative/Optional Education	0
Chicago General Education Block Grant	0
Chicago Educational Services Block Grant	0
School Safety & Educational Improvement Block Grant	0
Technology - Technology for Success	0
State Charter Schools	0
School Infrastructure - Maintenance Projects	50,000
Other Restricted Revenue from State Sources	119,820
Head Start (Subtract)	0
Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
Total Title V	0
Total Food Service	1,984,964
Total Title I	571,493
Total Title IV	337,103
Fed - Spec Education - IDEA - Flow Through	598,900
Fed - Spec Education - IDEA - Room & Board	436,407
Fed - Spec Education - IDEA - Discretionary	0
Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
Total CTE - Perkins	0
Total ARRA Program Adjustments	0
Race to the Top	0
Race to the Top-Preschool Expansion Grant	0
Title III - Immigrant Education Program (IEP)	0
Title III - Language Inst Program - Limited Eng (LIPLEP)	187,442
McKinney Education for Homeless Children	0
Title II - Eisenhower Professional Development Formula	0
Title II - Teacher Quality	97,140
Federal Charter Schools	0
State Assessment Grants	0
Grant for State Assessments and Related Activities	0
Medicaid Matching Funds - Administrative Outreach	136,279
Medicaid Matching Funds - Fee-for-Service Program	362,743

Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
Special Education Contributions from EBF Funds **	1,977,184
English Learning (Bilingual) Contributions from EBF Funds ***	1,874,509
Total Deductions for PCTC Computation Line 85 through Line 173	\$ 11,350,377
Net Operating Expense for Tuition Computation (Line 78 minus Line 175)	50,307,917
Total Depreciation Allowance (from page 26, Line 18, Col I)	1,944,867
Total Allowance for PCTC Computation (Line 176 plus Line 177)	52,252,784
Large Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020	3,683.60
Total Estimated PCTC (Line 178 divided by Line 179) * \$	14,185.25

by ISBE

ation Details. Open Excel file and use the amount in column X for the selected district.

cation Funding Allocation Calculation Details, and use column V for the selected district.

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 calculation.*

Indirect Cost Plan
(double click to
view)

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Instruction-Supplies	10-1000-400	Illinois State Board of Education	256,716	25,000	231,716
ED-Instruction-Supplies	10-1000-400	Midland Paper	36,143	25,000	11,143
ED-Instruction-Purchased Services	10-1000-300	City of West Chicago	139,904	25,000	114,904
ED-Support Services-Purchased Services	10-2300-300	Robbins Schwartz	43,547	25,000	18,547
ED-Support Services-Purchased Services	10-2300-300	CLIC	679,838	25,000	654,838
ED-Support Services-Supplies	10-2560-400	Aramark Education K-12	1,453,436	25,000	1,428,436
ED-Support Services-Supplies	10-2570-300	Skyward, Inc.	25,531	25,000	531
ED-Support Services-Purchased Services	10-2660-300	Powerschool Group LLC	35,201	25,000	10,201
ED-Instruction-Supplies	10-1000-400	American Reading Company	1,116,333	25,000	1,091,333
ED-Instruction-Supplies	10-1000-400	Freckle Education by Renaissance	105,707	25,000	80,707
ED-Instruction-Purchased Services	10-1000-300	Sage Publications/Corwin Press	37,749	25,000	12,749
ED-Support Services-Purchased Services	10-2200-300	American Reading Company	349,643	25,000	324,643
ED-Support Services-Other	10-2200-600	Learning A-Z	51,907	25,000	26,907
ED-Support Services-Purchased Services	10-2200-300	Fastbridge Learning LLC	31,200	25,000	6,200
ED-Community Services-Purchased Services	10-3000-300	Breaking Free Inc	70,276	25,000	45,276
ED-Community Services-Purchased Services	10-3000-300	Pie Org	39,366	25,000	14,366
ED-Support Services-Supplies	10-2200-400	Liminex, Inc	29,564	25,000	4,564
ED-Support Services-Supplies	10-2200-400	NWEA	47,151	25,000	22,151
ED-Instruction-Purchased Services	10-1000-300	Breaking Free Inc	167,926	25,000	142,926
ED-Support Services-Purchased Services	10-2520-300	Breaking Free Inc	32,905	25,000	7,905

[illegible]

[illegible]

				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			9,087,877	0	8,337,877

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document: **EXPENDITURE** tab. The Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>	928,227
Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).	157,705
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		37,635,443		37,635,443
Support Services:					
Pupil	2100		4,126,526		4,126,526
Instructional Staff	2200		3,049,460		3,049,460
General Admin.	2300		1,554,196		1,554,196
School Admin	2400		2,461,486		2,461,486
Business:					
Direction of Business Spt. Srv.	2510	363,547	0	363,547	0
Fiscal Services	2520	41,397	0	41,397	0
Oper. & Maint. Plant Services	2540		4,499,766	4,499,766	0
Pupil Transportation	2550		4,125,424		4,125,424
Food Services	2560		718,487		718,487
Internal Services	2570	299,891	0	299,891	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		87,155		87,155
Information Services	2630		5,175		5,175
Staff Services	2640	408,817	0	408,817	0
Data Processing Services	2660	333,964	0	333,964	0
Other:	2900		197,122		197,122
Community Services	3000		2,215,726		2,215,726
Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(8,337,877)		(8,337,877)
Total		1,447,616	52,338,089	5,947,382	47,838,323
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	1,447,616	Total Indirect Costs:	5,947,382
		Total Direct Costs:	52,338,089	Total Direct Costs:	47,838,323
		= 2.77%		= 12.43%	

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2020

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

West Chicago Elementary School

19-022-0330-02

<input type="checkbox"/> 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.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning					
Custodial Services					
Educational Shared Programs					
Employee Benefits					
Energy Purchasing					
Food Services					
Grant Writing					
Grounds Maintenance Services					
Insurance		X	X		CLIC
Investment Pools		X	X		PMA
Legal Services					
Maintenance Services					
Personnel Recruitment					
Professional Development					
Shared Personnel					
Special Education Cooperatives		X	X		SASED
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing					
Technology Services					
Transportation					
Vocational Education Cooperatives					
All Other Joint/Cooperative Agreements					
Other					

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

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

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

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

School District Name: West Chicago Elementary School District 33
RCDT Number: 19-022-0330-02

Description	Funct.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational	(20) Operations &	(80) Tort Fund	Total	(10) Educational	(20) Operations &	(80) Tort Fund	Total
1. Executive Administration Services	2320	309,480		0	309,480	431,511		0	431,511
2. Special Area Administration Services	2330	357,780		0	357,780	144,929		0	144,929
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	316,686	0	0	316,686	313,058	0	0	313,058
5. Internal Services	2570	268,611		0	268,611	78,414		0	78,414
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,252,557	0	0	1,252,557	967,912	0	0	967,912
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									-23%

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

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by January
- ☐ 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: West Chicago Elementary School District 33
RCDT Number: 19-022-0330-02

FY 2020 Tort Fund Expenditures			How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020						
	FY 2020	FY 2020 Total	Function	Function	Function	Function	Function	Function 2610	Other
Claims Paid from Self Insurance Fund	2361	0							0

Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	0								0
Unemployment Insurance Payments	2363	0								0
Insurance Payments (Regular or Self-Insurance)	2364	0								0
Risk Management and Claims Services Payments	2365	0								0
Judgment and Settlements	2366	0								0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0								0
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	0								0
Property Insurance (Buildings & Grounds)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
Totals		0		0	0	0	0	0	0	0

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

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

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

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

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.

- *If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.*

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	61,855,007	5,043,197	4,229,564	367,593	71,495,361
Direct Expenditures	57,601,468	3,754,146	4,107,821		65,463,435
Difference	4,253,539	1,289,051	121,743	367,593	6,031,926
Fund Balance - June 30, 2019	30,572,335	4,367,058	5,890,546	3,036,352	43,866,291

Balanced - no deficit reduction plan is required.

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:

1. **Cover Page: The Accounting Basis must be Cash or Accrual.**
2. **The Single Audit related documents must be completed and attached.**

What Basis of Accounting is used?

Accounting for late payments (Audit Questionnaire Section D)

Are Federal Expenditures greater than \$750,000?

Is all Single Audit information completed and enclosed?

Is Budget Deficit Reduction Plan Required?

3. **Page 3: Financial Information must be completed.**

Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.

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

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

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

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

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

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

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

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

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

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

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

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

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

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

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

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

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

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

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

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

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

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

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

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

8. **Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.**

Note: Explain any unreconcilable differences in the Itemization sheet.

Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).

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

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

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

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

Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans

10. **Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.**

Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.

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

11. **Page 5: "On behalf" payments to the Educational Fund**

Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.

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

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

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

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

16. **Page 31: SHARED OUTSOURCED SERVICES, Completed.**

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

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

DISTRICT/JOINT AGREEMENT NAME West Chicago Elementary School District 3	RCDT NUMBER 19-022-0330-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004023	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Wipfli LLP 0 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 312 Forest Avenue West Chicago 60185		E-MAIL ADDRESS: andy.mace@wipfli.com	
		NAME OF AUDIT SUPERVISOR Andrew Mace	
		CPA FIRM TELEPHONE NUMBER (630) 898-5578	FAX NUMBER (630) 225-5128

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

West Chicago Elementary School District 33
19-022-0330-02
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

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

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

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

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

West Chicago Elementary School District 33
19-022-0330-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/18 to 6/30/19 (C)	Year 7/1/19 to 6/30/20 (D)	Year 7/1/18 to 6/30/19 (E)	Year 7/1/19 to 6/30/20 (F)	Year 7/1/19-6/30/20 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program	#REF!	Illinois State Board of Education	10.555	19-4210-00	1,661,563	215,451	1,661,563	215,451			1,877,014	N/A
National School Lunch Program	#REF!	Illinois State Board of Education	10.555	20-4210-00		1,098,089		1,098,089			1,098,089	N/A
School Breakfast Program	#REF!	Illinois State Board of Education	10.553	19-4220-00	756,616	95,036	756,616	95,036			851,652	N/A
School Breakfast Program	#REF!	Illinois State Board of Education	10.553	20-4220-00		576,389		576,389			576,389	N/A
Special Milk Program	#REF!	Illinois State Board of Education	10.556	19-4215-00		-		-			-	N/A
Special Milk Program	#REF!	Illinois State Board of Education	10.556	20-4215-00		-		-			-	N/A
Child and Adult Care	#REF!	Illinois State Board of Education	10.558	19-4226-00		-		-			-	N/A
Child and Adult Care	#REF!	Illinois State Board of Education	10.558	20-4226-00		-		-			-	N/A
Commodities	#REF!	Illinois State Board of Education	10.555	19-4999-00	111,560	-	111,560	-			111,560	N/A
Commodities	#REF!	Illinois State Board of Education	10.555	20-4999-00		75,886		75,886			75,886	N/A
Fresh Fruits and Vegetables (DoD)	#REF!	Illinois State Board of Education	10.555	19-4240-00	84,994	-	84,994	-			84,994	N/A
Fresh Fruits and Vegetables (DoD)	#REF!	Illinois State Board of Education	10.555	20-4240-00		81,819		81,819			81,819	N/A
Total United States Department of Agriculture					2,614,733	2,142,670	2,614,733	2,142,670	-	-	4,757,403	
Total Child Nutrition Cluster					2,614,733	2,142,670	2,614,733	2,142,670	-	-	4,757,403	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through	#REF!	Illinois State Board of Education	84.027	19-4620-00	856,815	(11,998)	856,815	(11,998)			844,817	
IDEA - Flow Through	#REF!	Illinois State Board of Education	84.027	20-4620-00		610,898		873,972			873,972	
IDEA - Room & Board	#REF!	Illinois State Board of Education	84.027	19-4625-XC	-	436,407	-	436,407			436,407	N/A
IDEA - Room & Board	#REF!	Illinois State Board of Education	84.027	20-4625-XC		-		-			-	N/A
IDEA - Flow Through Pre-School	#REF!	Illinois State Board of Education	84.173	19-4600-00	37,454	-	37,454	-			37,454	
IDEA - Flow Through Pre-School	#REF!	Illinois State Board of Education	84.173	20-4600-00		8,144		8,144			8,144	
Total Department of Education					894,269	1,043,451	894,269	1,306,525	-	-	2,200,794	
Total Special Education (IDEA) Cluster					894,269	1,043,451	894,269	1,306,525	-	-	2,200,794	

Medical Assistance Program	#REF!	Illinois Department of	93.778	19-4991-00	90,896	-	90,896	-		90,896	N/A
Medical Assistance Program	#REF!	Illinois Department of	93.778	20-4991-00		141,957		141,957		141,957	N/A
Total Department of Health and Human Services					90,896	141,957	90,896	141,957	-	-	232,853
Total Medicaid Cluster					90,896	141,957	90,896	141,957	-	-	232,853
Total Other Programs					2,251,158	1,335,135	2,251,158	1,335,135	-	-	3,586,293
TOTAL FEDERAL AWARDS					5,760,160	4,521,256	5,760,160	4,784,330	-	-	10,544,490

(M) Program was audited as a major program as defined by §200.518.
The accompanying notes are an integral part of this schedule

West Chicago Elementary School District 33

19-022-0330-02

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

Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **West Chicago Elementary School District 33** and is presented on the **Modified Accrual Basis**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **West Chicago Elementary School District 33** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **West Chicago Elementary School District 33** and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$75,886	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$81,819	Total Non-Cash \$157,705

Note 5: Other Information

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

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

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

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

West Chicago Elementary School District 33
19-022-0330-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	Special Education (IDEA) Cluster	1,306,525
	Total Amount Tested as Major	\$1,306,525

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

\$4,784,330

% tested as Major

27.31%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

West Chicago Elementary School District 33
19-022-0330-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

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

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

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

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

West Chicago Elementary School District 33
19-022-0330-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

West Chicago Elementary School District 33
19-022-0330-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

-

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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