

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>			
School District/Joint Agreement Number: 41-057-0110-26				Name of Auditing Firm: SCHEFFEL BOYLE			
County Name: MADISON AND JERSEY				Name of Audit Manager: JOSH C. ANDRES			
Name of School District/Joint Agreement: ALTON COMMUNITY UNIT SCHOOL DISTRICT #11		<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>		Address: 322 STATE STREET			
Address: 550 LANDMARKS BLVD				City: ALTON State: IL Zip Code: 62002			
City: ALTON, IL				Phone Number: 618-465-4288 Fax Number: 618-462-3818			
Email Address: mschell@altonschools.org				IL License Number (9 digit): 066.005101 Expiration Date: 11/30/2021			
Zip Code: 62002				Email Address: josh.andres@scheffelboyle.com			
<p align="center"><u>Annual Financial Report</u></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				<p align="center"><u>Single Audit Status:</u></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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?		<p align="center">ISBE Use Only</p> <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator				<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address:		Email Address:		Email Address:			
Telephone: Fax Number:		Telephone: Fax Number:		Telephone: Fax Number:			
Signature & Date:		Signature & Date:		Signature & Date:			

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2019			Equalized Assessed Valuation (EAV):					724,876,253						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.022286			+ 0.005442			+ 0.002073			= 0.029800			0.000518		
11															
12															
13	B. Results of Operations *														
14															
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
16	65,538,870			61,974,343			3,564,527			24,729,484					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
18															
19															
20	C. Short-Term Debt **														
21															
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
23	0		0		0		0		0			0			
24	Other		Total												
25	0		0												
26	** The numbers shown are the sum of entries on page 24.														
27															
28	D. Long-Term Debt														
29	Check the applicable box for long-term debt allowance by type of district.														
30															
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		100,032,923												
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.														
33															
34	Long-Term Debt Outstanding:														
35															
36	c. Long-Term Debt (Principal only)		Acct												
37	Outstanding:.....		511		65,869,679										
38															
39															
40	E. Material Impact on Financial Position														
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
42	Attach sheets as needed explaining each item checked.														
43															
44	<input type="checkbox"/> Pending Litigation														
45	<input type="checkbox"/> Material Decrease in EAV														
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
47	<input type="checkbox"/> Adverse Arbitration Ruling														
48	<input type="checkbox"/> Passage of Referendum														
49	<input type="checkbox"/> Taxes Filed Under Protest														
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)														
52															
53	Comments:														
54															
55															
56															
57															
58															
59															
60															
61															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name:	ALTON COMMUNITY UNIT SCHOOL DISTRICT #11															
8	District Code:	41-057-0110-26															
9	County Name:	MADISON AND JERSEY															
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	24,729,484.00	Ratio	0.379	Score	4									
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,		65,195,357.00			Weight	0.35									
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		(343,513.00)			Value	1.40									
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	61,974,343.00	Ratio	0.951	Score	4									
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,		65,195,357.00			Adjustment	0									
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		(343,513.00)			Weight	0.35									
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	24,729,484.00	Days	143.64	Score	3									
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360		172,150.95			Weight	0.10									
26							Value	0.30									
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	0.00	Percent	100.00	Score	4									
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates		18,361,115.49			Weight	0.10									
30							Value	0.40									
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37)		Total	65,869,679.00	Percent	34.15	Score	2									
33	Total Long-Term Debt Allowed (P3, Cell H31)			100,032,922.91			Weight	0.10									
34							Value	0.20									
35																	
36	Total Profile Score: 3.70 *																
37	Estimated 2021 Financial Profile Designation: <u>RECOGNITION</u>																
38																	
39																	
40																	
41																	
42																	

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		5,288,683	3,162,281	1,372,753	635,060	1,837,138	867,348	15,643,460	662,031	6,400,069
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140		3,850,000							
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		5,288,683	7,012,281	1,372,753	635,060	1,837,138	867,348	15,643,460	662,031	6,400,069
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	3,850,000								
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		3,850,000	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	3,973,010		1,372,753		1,764,807			599,135	6,360,161
39	Unreserved Fund Balance	730	(2,534,327)	7,012,281		635,060	72,331	867,348	15,643,460	62,896	39,908
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		5,288,683	7,012,281	1,372,753	635,060	1,837,138	867,348	15,643,460	662,031	6,400,069

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		816,815		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		816,815		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,204,599	
17	Building & Building Improvements	230		42,686,229	
18	Site Improvements & Infrastructure	240		30,731,546	
19	Capitalized Equipment	250		1,491,674	
20	Construction in Progress	260		167,045	
21	Amount Available in Debt Service Funds	340			1,372,752
22	Amount to be Provided for Payment on Long-Term Debt	350			64,496,927
23	Total Capital Assets			77,281,093	65,869,679
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	816,815		
34	Total Current Liabilities		816,815		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			65,869,679
37	Total Long-Term Liabilities				65,869,679
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			77,281,093	
41	Total Liabilities and Fund Balance		816,815	77,281,093	65,869,679

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	21,326,586	4,037,483	10,242,334	1,425,148	1,911,450	0	393,010	3,613,278	354,295
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	25,130,166	50,000	0	4,146,929	38,579	0	0	0	0
7	FEDERAL SOURCES	4000	8,982,176	0	222,177	47,372	219,128	0	0	0	0
8	Total Direct Receipts/Revenues		55,438,928	4,087,483	10,464,511	5,619,449	2,169,157	0	393,010	3,613,278	354,295
9	Receipts/Revenues for "On Behalf" Payments ²	3998	24,583,238								
10	Total Receipts/Revenues		80,022,166	4,087,483	10,464,511	5,619,449	2,169,157	0	393,010	3,613,278	354,295
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	37,212,768				870,873				
13	Support Services	2000	15,171,300	2,881,881		5,754,861	692,660	132,652		3,637,042	1,013,684
14	Community Services	3000	704,678	0		1,176	19,613				
15	Payments to Other Districts & Governmental Units	4000	247,679	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	11,214,574	0	0			0	0
17	Total Direct Disbursements/Expenditures		53,336,425	2,881,881	11,214,574	5,756,037	1,583,146	132,652		3,637,042	1,013,684
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	24,583,238	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		77,919,663	2,881,881	11,214,574	5,756,037	1,583,146	132,652		3,637,042	1,013,684
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,102,503	1,205,602	(750,063)	(136,588)	586,011	(132,652)	393,010	(23,764)	(659,389)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110		1,000,000		400,000					
26	Transfer of Working Cash Fund Interest	7120	49,283								
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			1,259,290				10,180,269		5,325,282
34	Premium on Bonds Sold	7220							1,985,735		1,011,930
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300	68,498								
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			719,352						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			68,248						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						1,000,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	330,991								
44	Total Other Sources of Funds		448,772	1,000,000	2,046,890	400,000	0	1,000,000	12,166,004	0	6,337,212
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							1,400,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							49,283		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410		343,513							
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440		375,839							
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540		68,248							
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		1,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	1,787,600	0	0	0	0	1,449,283	0	0
77	Total Other Sources/Uses of Funds		448,772	(787,600)	2,046,890	400,000	0	1,000,000	10,716,721	0	6,337,212
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,551,275	418,002	1,296,827	263,412	586,011	867,348	11,109,731	(23,764)	5,677,823
79	Fund Balances - July 1, 2019		(1,112,592)	6,594,279	75,926	371,648	1,251,127	0	4,533,729	685,795	722,246
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		1,438,683	7,012,281	1,372,753	635,060	1,837,138	867,348	15,643,460	662,031	6,400,069

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		14,771,721	3,607,034	10,195,836	1,374,125	690,582		343,513	3,588,740	343,513
6	Leasing Purposes Levy ⁸	1130		343,513							
7	Special Education Purposes Levy	1140	275,250								
8	FICA/Medicare Only Purposes Levies	1150					1,127,031				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		15,046,971	3,950,547	10,195,836	1,374,125	1,817,613	0	343,513	3,588,740	343,513
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	9,383	2,483	6,349	857	1,133		214	2,238	214
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	5,282,165				65,133				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		5,291,548	2,483	6,349	857	66,266	0	214	2,238	214
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	1,380								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		1,380								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				43,861					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					43,861					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	120,142	60,664	34,865	6,255	27,571		49,283	22,300	7,055
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		120,142	60,664	34,865	6,255	27,571	0	49,283	22,300	7,055
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	21,165								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	8,709								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		29,874								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	41,403								
78	Admissions - Other (Describe & Itemize)	1719	1,888								
79	Fees	1720	23,314								
80	Book Store Sales	1730	(173)								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		66,432	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	225,636								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	204								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		225,840								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	100,996								
96	Contributions and Donations from Private Sources	1920	500								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	41,985								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983				5,284					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	400,918	23,789		50					3,513
108	Total Other Revenue from Local Sources		544,399	23,789	5,284	50	0	0	0	0	3,513
109	Total Receipts/Revenues from Local Sources	1000	21,326,586	4,037,483	10,242,334	1,425,148	1,911,450	0	393,010	3,613,278	354,295
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	22,966,516								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	Total Unrestricted Grants-In-Aid		22,966,516	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	790,104								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	445,115								
129	Special Education - Orphanage - Summer Individual	3130	23,400								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		1,258,619	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	33,435								
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235	11,671								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		45,106	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	37,937								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	55,202								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				1,706,221					
153	Transportation - Special Education	3510				2,172,281					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		3,878,502	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695	67,290				1,118				
159	Early Childhood - Block Grant	3705	577,872			268,427	36,485				
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	121,624	50,000			976				
169	Total Restricted Grants-In-Aid		2,163,650	50,000	0	4,146,929	38,579	0	0	0	0
170	Total Receipts from State Sources	3000	25,130,166	50,000	0	4,146,929	38,579	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001	10,389								
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		10,389	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	1,603,378								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	560,598								
194	Summer Food Service Program	4225	524,466								
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		2,688,442				0				
199	TITLE I										
200	Title I - Low Income	4300	2,603,072			1,503	26,955				
201	Title I - Low Income - Neglected, Private	4305	12,076				100				
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	123,121								
204	Total Title I		2,738,269	0		1,503	27,055				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421	138,982			45,869	5,050				
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		138,982	0		45,869	5,050				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	91,059				7,363				
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	2,336,262				173,279				
214	Fed - Spec Education - IDEA - Room & Board	4625	70,049								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699					399				
217	Total Federal - Special Education		2,497,370	0		0	181,041				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	86,044								
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		86,044	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
237	Qualified Zone Academy Bond Tax Credits	4866			222,177						
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	222,177	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	370,194				3,016				
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	54,548								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	298,952								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	98,986				2,966				
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		8,971,787	0	222,177	47,372	219,128	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	8,982,176	0	222,177	47,372	219,128	0	0	0	0
268	Total Direct Receipts/Revenues		55,438,928	4,087,483	10,464,511	5,619,449	2,169,157	0	393,010	3,613,278	354,295

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	15,116,340	2,333,583	66,144	349,928		203		2,548	17,868,746
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	406,227	86,772	1,350	16,955					511,304
8	Special Education Programs (Functions 1200-1220)	1200	8,999,659	2,040,071	46,490	295,733				6,003	11,387,956
9	Special Education Programs Pre-K	1225	719,486	167,529	1,936	10,525					899,476
10	Remedial and Supplemental Programs K-12	1250	1,441,667	337,563	122,007	179,879	3,461				2,084,577
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300				22,930					22,930
13	CTE Programs	1400	471,428	64,379	16,980	54,586	97,649				705,022
14	Interscholastic Programs	1500	581,940	13,088	46,645	65,699		16,071			723,443
15	Summer School Programs	1600	37,156	515	74	164					37,909
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	131,208	10,416		2,844					144,468
18	Bilingual Programs	1800	44,550	342	595	360					45,847
19	Truant Alternative & Optional Programs	1900	74,738	1,113		1,090					76,941
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912						2,704,149			2,704,149
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0
33	Total Instruction ¹⁰	1000	28,024,399	5,055,371	302,221	1,000,693	101,110	2,720,423	0	8,551	37,212,768
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	858,506	140,959	162	301					999,928
37	Guidance Services	2120	276,344	46,157		587					323,088
38	Health Services	2130	269,019	37,855	276,331	26,478				2,399	612,082
39	Psychological Services	2140	370,436	49,821	12,847	5,371					438,475
40	Speech Pathology & Audiology Services	2150			70,891	1,524					72,415
41	Other Support Services - Pupils (Describe & Itemize)	2190			652	13,276					13,928
42	Total Support Services - Pupils	2100	1,774,305	274,792	360,883	47,537	0	0	0	2,399	2,459,916
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	475,943	51,691	228,565	13,549				20,629	790,377
45	Educational Media Services	2220	442,635	93,609	8,187	16,784				909	562,124
46	Assessment & Testing	2230			6,248	8,567					14,815
47	Total Support Services - Instructional Staff	2200	918,578	145,300	243,000	38,900	0	0	0	21,538	1,367,316
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	6,485	52,750	244,191	114,281		14,796			432,503
50	Executive Administration Services	2320	216,946	19,965	4,617	4,213		228			245,969
51	Special Area Administration Services	2330	156,956	32,130	2,518	1,393	899				193,896
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	380,387	104,845	251,326	119,887	899	15,024	0	0	872,368

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	3,021,217	470,128	131,366	94,728		7,950		7,577	3,732,966
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	3,021,217	470,128	131,366	94,728	0	7,950	0	7,577	3,732,966
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	136,554	15,312	2,422	17		365		5,080	159,750
60	Fiscal Services	2520	110,370	19,530	284	2,205					132,389
61	Operation & Maintenance of Plant Services	2540	548		3,339,738						3,340,286
62	Pupil Transportation Services	2550			3,061						3,061
63	Food Services	2560	171,840	46,703	2,041,873	33,942				7,850	2,302,208
64	Internal Services	2570	45,300	5,983	2,495	2,535					56,313
65	Total Support Services - Business	2500	464,612	87,528	5,389,873	38,699	0	365	0	12,930	5,994,007
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620			2,500						2,500
69	Information Services	2630									0
70	Staff Services	2640	146,385	18,105	16,398	1,935					182,823
71	Data Processing Services	2660	187,589	20,284	216,776	101,500					526,149
72	Total Support Services - Central	2600	333,974	38,389	235,674	103,435	0	0	0	0	711,472
73	Other Support Services (Describe & Itemize)	2900	27,651	5,592	12						33,255
74	Total Support Services	2000	6,920,724	1,126,574	6,612,134	443,186	899	23,339	0	44,444	15,171,300
75	COMMUNITY SERVICES (ED)	3000	194,227	32,448	80,813	59,978	337,212				704,678
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			2,430						2,430
84	Total Payments to Other Govt Units (In-State)	4100			2,430			0			2,430
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						245,249			245,249
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						245,249			245,249
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	Total Payments to Other Govt Units	4000			2,430			245,249			247,679
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110									0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt	5150									0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200									0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		35,139,350	6,214,393	6,997,598	1,503,857	439,221	2,989,011	0	52,995	53,336,425
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,102,503
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					505,183				505,183
124	Operation & Maintenance of Plant Services	2540	930,840	158,802	701,206	569,907	15,126			817	2,376,698
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	930,840	158,802	701,206	569,907	520,309	0	0	817	2,881,881
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	930,840	158,802	701,206	569,907	520,309	0	0	817	2,881,881
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Programs	4140									0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400									0
139	Total Payments to Other Govt Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		930,840	158,802	701,206	569,907	520,309	0	0	817	2,881,881
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,205,602
153											

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0
161	DEBT SERVICES (DS)	5000									
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,239,895			3,239,895
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						7,591,258			7,591,258
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400						383,421			383,421
172	Total Debt Services	5000			0			11,214,574			11,214,574
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				0			11,214,574			11,214,574
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(750,063)
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550			5,568,171	160,555					5,728,726
183	Other Support Services (Describe & Itemize)	2900	24,084	2,051							26,135
184	Total Support Services	2000	24,084	2,051	5,568,171	160,555	0	0	0	0	5,754,861
185	COMMUNITY SERVICES (TR)	3000			1,176						1,176
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
188	Payments for Regular Programs	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
196	Total Payments to Other Govt Units	4000			0			0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
197	DEBT SERVICES (TR)	5000									
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
208	Total Debt Services	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Disbursements/ Expenditures		24,084	2,051	5,569,347	160,555	0	0	0	0	5,756,037
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(136,588)
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Programs	1100		257,146							257,146
216	Pre-K Programs	1125		18,729							18,729
217	Special Education Programs (Functions 1200-1220)	1200		493,780							493,780
218	Special Education Programs - Pre-K	1225		35,230							35,230
219	Remedial and Supplemental Programs - K-12	1250		19,974							19,974
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		7,164							7,164
223	Interscholastic Programs	1500		31,195							31,195
224	Summer School Programs	1600		877							877
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		1,903							1,903
227	Bilingual Programs	1800		3,731							3,731
228	Truants' Alternative & Optional Programs	1900		1,144							1,144
229	Total Instruction	1000		870,873							870,873
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		27,085							27,085
233	Guidance Services	2120		5,380							5,380
234	Health Services	2130		17,191							17,191
235	Psychological Services	2140		5,056							5,056
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupils	2100		54,712							54,712
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		24,932							24,932
241	Educational Media Services	2220		25,205							25,205
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		50,137							50,137
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310		312							312
246	Executive Administration Services	2320		10,515							10,515

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
247	Service Area Administrative Services	2330		12,520							12,520
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
250	Unemployment Insurance Pymts	2363									0
251	Insurance Payments (Regular or Self-Insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		143,883							143,883
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	Total Support Services - General Administration	2300		167,230							167,230
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410		174,416							174,416
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		174,416							174,416
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510		11,015							11,015
264	Fiscal Services	2520		17,061							17,061
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Services	2540		140,471							140,471
267	Pupil Transportation Services	2550									0
268	Food Services	2560		30,580							30,580
269	Internal Services	2570		7,039							7,039
270	Total Support Services - Business	2500		206,166							206,166
271	SUPPORT SERVICES - CENTRAL										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development, & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640		9,279							9,279
276	Data Processing Services	2660		27,668							27,668
277	Total Support Services - Central	2600		36,947							36,947
278	Other Support Services (Describe & Itemize)	2900		3,052							3,052
279	Total Support Services	2000		692,660							692,660
280	COMMUNITY SERVICES (MR/SS)	3000		19,613							19,613
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Govt Units	4000		0							0
286	DEBT SERVICES (MR/SS)	5000									
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Services - Interest	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Disbursements/Expenditures			1,583,146				0			1,583,146
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										586,011
297											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530					132,652				132,652
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	132,652	0	0	0	132,652
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)										
306	Payments to Regular Programs (In-State)	4110									0
307	Payments for Special Education Programs	4120									0
308	Payments for CTE Programs	4140									0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
310	Total Payments to Other Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
312	Total Disbursements/ Expenditures		0	0	0	0	132,652	0	0	0	132,652
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(132,652)
314											
315	70 - WORKING CASH (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			848,109						848,109
321	Unemployment Insurance Payments	2363			57,250						57,250
322	Insurance Payments (Regular or Self-Insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,960,661	306,408	411,026	5,069					2,683,164
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369			35,619						35,619
328	Property Insurance (Buildings & Grounds)	2371							12,900		12,900
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	1,960,661	306,408	1,352,004	5,069	0	0	12,900	0	3,637,042
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICES (TF)	5000									
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt	5150									0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									
342	Total Disbursements/Expenditures		1,960,661	306,408	1,352,004	5,069	0	0	12,900	0	3,637,042
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(23,764)

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	SUPPORT SERVICES - BUSINESS										
348	Facilities Acquisition & Construction Services	2530			21,546		992,138				1,013,684
349	Operation & Maintenance of Plant Services	2540									0
350	Total Support Services - Business	2500	0	0	21,546	0	992,138	0	0	0	1,013,684
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	21,546	0	992,138	0	0	0	1,013,684
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	Total Payments to Other Govt Units	4000						0			0
358	DEBT SERVICES (FP&S)	5000									
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000									
367	Total Disbursements/Expenditures		0	0	21,546	0	992,138	0	0	0	1,013,684
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(659,389)

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	18,722,694
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	
8	Special Education Programs (Functions 1200-1220)	1200	11,388,871
9	Special Education Programs Pre-K	1225	839,180
10	Remedial and Supplemental Programs K-12	1250	1,797,602
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	745,532
14	Interscholastic Programs	1500	753,272
15	Summer School Programs	1600	182,760
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	148,396
18	Bilingual Programs	1800	50,950
19	Truant Alternative & Optional Programs	1900	71,350
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	2,750,000
22	Special Education Programs K-12 - Private Tuition	1912	
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	
33	Total Instruction ¹⁰	1000	37,450,607
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	971,051
37	Guidance Services	2120	308,532
38	Health Services	2130	590,018
39	Psychological Services	2140	485,375
40	Speech Pathology & Audiology Services	2150	59,850
41	Other Support Services - Pupils (Describe & Itemize)	2190	
42	Total Support Services - Pupils	2100	2,414,826
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	840,971
45	Educational Media Services	2220	607,595
46	Assessment & Testing	2230	20,543
47	Total Support Services - Instructional Staff	2200	1,469,109
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	437,250
50	Executive Administration Services	2320	242,964
51	Special Area Administration Services	2330	179,991
52	Tort Immunity Services	2360 - 2370	
53	Total Support Services - General Administration	2300	860,205

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	3,867,700
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	Total Support Services - School Administration	2400	3,867,700
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	166,115
60	Fiscal Services	2520	157,375
61	Operation & Maintenance of Plant Services	2540	3,704,000
62	Pupil Transportation Services	2550	7,000
63	Food Services	2560	2,483,265
64	Internal Services	2570	55,553
65	Total Support Services - Business	2500	6,573,308
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	2,500
69	Information Services	2630	
70	Staff Services	2640	193,858
71	Data Processing Services	2660	516,002
72	Total Support Services - Central	2600	712,360
73	Other Support Services (Describe & Itemize)	2900	37,562
74	Total Support Services	2000	15,935,070
75	COMMUNITY SERVICES (ED)	3000	437,771
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	
79	Payments for Special Education Programs	4120	
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	6,500
84	Total Payments to Other Govt Units (In-State)	4100	6,500
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	55,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	Total Payments to Other Govt Units -Tuition (In State)	4200	55,000
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	
102	Total Payments to Other Govt Units	4000	61,500
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	

See notes to financial statements.

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	
114	Total Direct Disbursements/Expenditures		53,884,948
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	451,000
124	Operation & Maintenance of Plant Services	2540	2,450,000
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	Total Support Services - Business	2500	2,901,000
128	Other Support Services (Describe & Itemize)	2900	
129	Total Support Services	2000	2,901,000
130	COMMUNITY SERVICES (O&M)	3000	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	
139	Total Payments to Other Govt Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	Total Debt Service - Interest on Short-Term Debt	5100	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	
151	Total Direct Disbursements/Expenditures		2,901,000
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
154	30 - DEBT SERVICES (DS)		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	
158	Payments for Special Education Programs	4120	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0
161	DEBT SERVICES (DS)	5000	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
163	Tax Anticipation Warrants	5110	
164	Tax Anticipation Notes	5120	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
166	State Aid Anticipation Certificates	5140	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
168	Total Debt Services - Interest On Short-Term Debt	5100	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	3,215,400
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	7,723,300
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
171	Total Debt Services	5000	10,938,700
172	PROVISION FOR CONTINGENCIES (DS)	6000	
173	Total Disbursements/ Expenditures		10,938,700
174	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
175			
176			
177	40 - TRANSPORTATION FUND (TR)		
178	SUPPORT SERVICES (TR)		
179	SUPPORT SERVICES - PUPILS		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	5,772,500
183	Other Support Services (Describe & Itemize)	2900	27,200
184	Total Support Services	2000	5,799,700
185	COMMUNITY SERVICES (TR)	3000	2,500
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
188	Payments for Regular Programs	4110	
189	Payments for Special Education Programs	4120	
190	Payments for Adult/Continuing Education Programs	4130	
191	Payments for CTE Programs	4140	
192	Payments for Community College Programs	4170	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
194	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	
196	Total Payments to Other Govt Units	4000	0

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	DEBT SERVICES (TR)	5000	
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
199	Tax Anticipation Warrants	5110	
200	Tax Anticipation Notes	5120	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
202	State Aid Anticipation Certificates	5140	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
204	Total Debt Services - Interest On Short-Term Debt	5100	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	
210	Total Disbursements/ Expenditures		5,802,200
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
212			
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
214	INSTRUCTION (MR/SS)	1000	
215	Regular Programs	1100	329,105
216	Pre-K Programs	1125	18,549
217	Special Education Programs (Functions 1200-1220)	1200	566,203
218	Special Education Programs - Pre-K	1225	31,731
219	Remedial and Supplemental Programs - K-12	1250	19,432
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	
222	CTE Programs	1400	7,115
223	Interscholastic Programs	1500	16,438
224	Summer School Programs	1600	
225	Gifted Programs	1650	
226	Driver's Education Programs	1700	1,061
227	Bilingual Programs	1800	
228	Truants' Alternative & Optional Programs	1900	
229	Total Instruction	1000	989,634
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	23,078
233	Guidance Services	2120	5,738
234	Health Services	2130	11,172
235	Psychological Services	2140	4,757
236	Speech Pathology & Audiology Services	2150	
237	Other Support Services - Pupils (Describe & Itemize)	2190	
238	Total Support Services - Pupils	2100	44,745
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	17,984
241	Educational Media Services	2220	24,218
242	Assessment & Testing	2230	
243	Total Support Services - Instructional Staff	2200	42,202
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	
246	Executive Administration Services	2320	9,387

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
247	Service Area Administrative Services	2330	11,244
248	Claims Paid from Self Insurance Fund	2361	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
250	Unemployment Insurance Pymts	2363	
251	Insurance Payments (Regular or Self-Insurance)	2364	
252	Risk Management and Claims Services Payments	2365	
253	Judgment and Settlements	2366	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	115,031
255	Reciprocal Insurance Payments	2368	
256	Legal Services	2369	
257	Total Support Services - General Administration	2300	135,662
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	158,596
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	Total Support Services - School Administration	2400	158,596
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	9,256
264	Fiscal Services	2520	15,497
265	Facilities Acquisition & Construction Services	2530	
266	Operation & Maintenance of Plant Services	2540	142,224
267	Pupil Transportation Services	2550	
268	Food Services	2560	24,714
269	Internal Services	2570	5,703
270	Total Support Services - Business	2500	197,394
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	
273	Planning, Research, Development, & Evaluation Services	2620	
274	Information Services	2630	
275	Staff Services	2640	8,445
276	Data Processing Services	2660	14,022
277	Total Support Services - Central	2600	22,467
278	Other Support Services (Describe & Itemize)	2900	2,711
279	Total Support Services	2000	603,777
280	COMMUNITY SERVICES (MR/SS)	3000	12,508
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	Total Payments to Other Govt Units	4000	0
286	DEBT SERVICES (MR/SS)	5000	
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
288	Tax Anticipation Warrants	5110	
289	Tax Anticipation Notes	5120	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
291	State Aid Anticipation Certificates	5140	
292	Other (Describe & Itemize)	5150	
293	Total Debt Services - Interest	5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	
295	Total Disbursements/Expenditures		1,605,919
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	125,000
302	Other Support Services (Describe & Itemize)	2900	
303	Total Support Services	2000	125,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
305	PAYMENTS TO OTHER GOVT UNITS (In-State)		
306	Payments to Regular Programs (In-State)	4110	
307	Payments for Special Education Programs	4120	
308	Payments for CTE Programs	4140	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
310	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	
312	Total Disbursements/ Expenditures		125,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
314			
315	70 - WORKING CASH (WC)		
316			
317	80 - TORT FUND (TF)		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	852,000
321	Unemployment Insurance Payments	2363	70,400
322	Insurance Payments (Regular or Self-Insurance)	2364	
323	Risk Management and Claims Services Payments	2365	
324	Judgment and Settlements	2366	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	2,791,100
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	35,700
328	Property Insurance (Buildings & Grounds)	2371	12,900
329	Vehicle Insurance (Transporation)	2372	
330	Total Support Services - General Administration	2000	3,762,100
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	
332	Payments for Regular Programs	4110	
333	Payments for Special Education Programs	4120	
334	Total Payments to Other Dist & Govt Units	4000	0
335	DEBT SERVICES (TF)	5000	
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
337	Tax Anticipation Warrants	5110	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
339	Other Interest or Short-Term Debt	5150	
340	Total Debt Services - Interest on Short-Term Debt	5000	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	
342	Total Disbursements/Expenditures		3,762,100
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	1,041,800
349	Operation & Maintenance of Plant Services	2540	
350	Total Support Services - Business	2500	1,041,800
351	Other Support Services (Describe & Itemize)	2900	
352	Total Support Services	2000	1,041,800
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
354	Payments to Regular Programs	4110	
355	Payments to Special Education Programs	4120	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
357	Total Payments to Other Govt Units	4000	0
358	DEBT SERVICES (FP&S)	5000	
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
360	Tax Anticipation Warrants	5110	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
362	Total Debt Service - Interest on Short-Term Debt	5100	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	
365	Total Debt Service	5000	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000	
367	Total Disbursements/Expenditures		1,041,800
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	14,771,721		14,771,721	15,584,840	15,584,840
5	Operations & Maintenance	3,607,034		3,607,034	3,805,600	3,805,600
6	Debt Services **	10,195,836		10,195,836	10,660,242	10,660,242
7	Transportation	1,374,125		1,374,125	1,449,752	1,449,752
8	Municipal Retirement	690,582		690,582	700,230	700,230
9	Capital Improvements	0		0		0
10	Working Cash	343,513		343,513	362,438	362,438
11	Tort Immunity	3,588,740		3,588,740	3,728,764	3,728,764
12	Fire Prevention & Safety	343,513		343,513	362,438	362,438
13	Leasing Levy	343,513		343,513	362,438	362,438
14	Special Education	275,250		275,250	289,950	289,950
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,127,031		1,127,031	1,135,156	1,135,156
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	36,660,858	0	36,660,858	38,441,848	38,441,848
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding	Beginning	Issued	Retired		Outstanding		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)		July 1, 2019	July 1, 2019	July 1, 2019 thru	July 1, 2019 thru		Ending June 30, 2020		
4	Total CPPRT Notes				June 30, 2020	June 30, 2020		0		
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund							0		
7	Operations & Maintenance Fund							0		
8	Debt Services - Construction							0		
9	Debt Services - Working Cash							0		
10	Debt Services - Refunding Bonds							0		
11	Transportation Fund							0		
12	Municipal Retirement/Social Security Fund							0		
13	Fire Prevention & Safety Fund							0		
14	Other - (Describe & Itemize)							0		
15	Total TAWs		0	0	0	0		0		
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund							0		
18	Operations & Maintenance Fund							0		
19	Fire Prevention & Safety Fund							0		
20	Other - (Describe & Itemize)							0		
21	Total TANs		0	0	0	0		0		
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0		
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)							0		
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)							0		
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long-Term Debt
31	2002 G.O. BONDS PAYABLE	12/05/05	31,740,676	6	5,937,109			1,068,436	4,868,673	3,495,921
32	2005 G.O. BONDS PAYABLE	04/15/05	8,295,434	4	4,475,434				4,475,434	4,475,434
33	2011 G.O. BONDS PAYABLE QZAB	11/07/07	7,685,000	8	7,685,000				7,685,000	7,685,000
34	2012A G.O. BONDS PAYABLE	07/07/11	2,130,000	4	2,130,000				2,130,000	2,130,000
35	2012B G.O.O BONDS PAYABLE QZAB	10/02/12	2,185,000	8	2,185,000				2,185,000	2,185,000
36	2014 G.O. BONDS PAYABLE	10/02/12	2,071,000	6	1,571,000			135,000	1,436,000	1,436,000
37	2014 G.O.O BONDS WORKING CASH	04/11/14	11,000,000	1	2,395,000			2,395,000	0	
38	2015 G.O. BONDS PAYABLE QZAB	06/30/15	4,375,000	8	4,205,000			90,000	4,115,000	4,115,000
39	2016A G.O. BONDS WORKING CASH	02/25/16	8,700,000	1	1,105,000				1,105,000	1,105,000
40	2016B REFUNDING BONDS	02/25/16	7,345,000	3	7,345,000				7,345,000	7,345,000
41	2017 G.O. BONDS PAYABLE	07/20/17	3,325,000	4	3,325,000				3,325,000	3,325,000
42	2017A G.O. BONDS WORKINGS CASH	12/12/17	10,000,000	1	6,785,000			3,350,000	3,435,000	3,435,000
43	2017B REFUNDING BONDS	12/12/17	5,420,000	3	5,420,000				5,420,000	5,420,000
44	2020 G.O. BONDS WORKING CASH	05/13/20	11,000,000	1		11,000,000			11,000,000	11,000,000
45	2020 G.O. BONDS PAYABLE	05/13/20	5,765,000	8		5,764,841			5,764,841	5,764,841
46	LEASE PURCHASE	05/16/17	114,801	7	68,662			22,993	45,669	45,669
47	LEASE PURCHASE	06/11/18	1,184,679	7	922,898			264,438	658,460	658,460
48	LEASE PURCHASE	VARIOUS		7	810,002		330,991	265,391	875,602	875,602
49			122,336,590		56,365,105	16,764,841	330,991	7,591,258	65,869,679	64,496,927
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Lease Purchase Agreements							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other QZAB							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2019										(4,822)
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		275,250			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					41,385
8	School Facility Occupation Tax Proceeds					30 or 60-1983				5,284	
9	Driver Education					10 or 20-3370					55,202
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	275,250	0	5,284	96,587
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		275,250			146,371
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				5,284	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									5,284	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	275,250	0	5,284	146,371
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	(54,606)
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	(54,606)
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances 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).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	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
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,204,599			2,204,599						2,204,599
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	100,536,086			100,536,086	50	55,838,819	2,011,038		57,849,857	42,686,229
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	54,975,840	1,218,084		56,193,924	20	22,685,836	2,776,542		25,462,378	30,731,546
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	5,384,126	389,296	524,390	5,249,032	10	4,751,967	186,339	524,390	4,413,916	835,116
13	5 Yr Schedule	252	3,257,078	89,091	766,177	2,579,992	5	2,449,591	240,020	766,177	1,923,434	656,558
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	41,341	167,045	41,341	167,045	--					167,045
16	Total Capital Assets	200	166,399,070	1,863,516	1,331,908	166,930,678		85,726,213	5,213,939	1,290,567	89,649,585	77,281,093
17	Non-Capitalized Equipment	700				12,900	10		1,290			
18	Allowable Depreciation								5,215,229			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	53,336,425
9	O&M	Expenditures 15-22, L151		Total Expenditures		2,881,881
10	DS	Expenditures 15-22, L174		Total Expenditures		11,214,574
11	TR	Expenditures 15-22, L210		Total Expenditures		5,756,037
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		1,583,146
13	TORT	Expenditures 15-22, L342		Total Expenditures		3,637,042
14				Total Expenditures	\$	78,409,105
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		511,304
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		899,476
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		22,930
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		37,909
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		2,704,149
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		367,466
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		247,679
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		439,221
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		520,309
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		7,591,258
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		1,176
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		18,729
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		35,230
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		877
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		19,613
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		12,900
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	13,430,226
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		64,978,879
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		6,256.80
80				Estimated OEPP (Line 78 divided by Line 79)	\$	10,385.32
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
82	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		43,861
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		29,874
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		66,432
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		225,636
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		204
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		100,996
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		1,258,619
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		45,106
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		37,937
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		55,202
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		3,878,502
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		68,408
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		172,600
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		2,688,442
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		2,766,827
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		189,901
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,509,541
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		70,049
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		399
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		86,044
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		222,177
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		373,210
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		54,548
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		298,952
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		101,952
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		3,074,971
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		6,130
175				Total Deductions for PCTC Computation Line 85 through Line 173	\$	18,426,520
176				Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		46,552,359
177				Total Depreciation Allowance (from page 26, Line 18, Col I)		5,215,229
178				Total Allowance for PCTC Computation (Line 176 plus Line 177)		51,767,588
179				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		6,256.80
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	8,273.81
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
185						
186	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Department

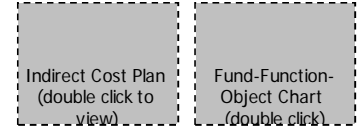
Current Year Payment on Contracts For Indirect Cost Rate Computation

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.



- 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.
- 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
- In Column (C) enter the **name of the Company** that is listed on the contract.
- 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.
- Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
- 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>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
ED-FOOD SERVICES-PURCH. SERV.	10-2560-300	ARAMARK FOOD SERVICE	1,800,391	25,000	1,775,391
ED-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	10-2540-300	ARAMARK SERVICES INC	2,501,492	25,000	2,476,492
ED-INSTRUCTION-PURCH. SERV	10-1000-300	DA-COM	66,873	25,000	41,873
ED-DATA PROCESSING-PURCH. SERV.	10-2660-300	DA-COM CORP IL	45,373	25,000	20,373
OM-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	20-2540-300	FAIR OAKS VALLEY LLC	108,030	25,000	83,030
OM-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	20-2540-300	ROBERT SANDERS WASTE SYSTEMS	41,959	25,000	16,959
OM-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	20-2540-300	WANRACK LLC	36,242	25,000	11,242
TR-VEH. OPER. SERV.-PURCH. SERV.	40-2550-300	ILLINOIS CENTRAL SCHOOL BUS	5,394,402	25,000	5,369,402
ED-GENERAL ADMIN.-PURCH. SERV.	10-2300-300	SCHEFFEL BOYLE	46,450	25,000	21,450
ED.-DATA PROCESSING-PURCH. SERV.	10-2660-300	SKYWARD ACCOUNTING DEPT	118,140	25,000	93,140
ED-INSTRUCTION-SUP. & MAT.	10-1000-400	CURRICULUM ASSOCIATES LLC	111,690	25,000	86,690
ED-SCHOOL ADMIN-PURCH. SERV	10-2400-300	EMBRACE EDUCATION	47,258	25,000	22,258
TR-VEH. OPER. SERV.-SUP. & MAT.	40-2550-400	ENERGY PETROLEUM CO	227,679	25,000	202,679
ED-INSTRUCT. STAFF-PURCH. SERV.	10-2200-300	EQUAL OPPORTUNITY SCHOOLS	27,711	25,000	2,711
ED-INSTRUCTION-PURCH. SERV	10-1000-300	FAMILY ZONE INC	51,902	25,000	26,902
TR-VEH. OPER. SERV.-SUP. & MAT.	40-2550-400	PIASA MOTORS FUELS LLC	123,552	25,000	98,552
ED-GENERAL ADMIN.-PURCH. SERV.	10-2300-300	ROBBINS SCHWARTZ NOCHOLAS LIFTON	66,515	25,000	41,515
TORT-GENERAL ADMIN.-PURCH. SERV.	80-2300-300	SHERIFF OF MADISON COUNTY	35,764	25,000	10,764
ED-INSTRUCT. STAFF-PURCH. SERV.	10-2200-300	THE FLIPPEN GROUP LLC	69,500	25,000	44,500
ED-PUPILS-PURCH. SERV.	10-2100-300	THERAKIDS PC	275,466	25,000	250,466
ED-GENERAL ADMIN.-PURCH. SERV.	10-2300-300	TUETH,KEENEY,COOPER,MOHAN & JACKS	37,189	25,000	12,189

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			11,387,602	0	10,837,602

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>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.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					2,052,443		
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).					224,205		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			37,982,531		37,982,531	
20	Support Services:							
21	Pupil	2100			2,514,628		2,514,628	
22	Instructional Staff	2200			1,417,453		1,417,453	
23	General Admin.	2300			4,662,841		4,662,841	
24	School Admin	2400			3,907,382		3,907,382	
25	Business:							
26	Direction of Business Spt. Srv.	2510	170,765		0	170,765	0	
27	Fiscal Services	2520	149,450		0	149,450	0	
28	Oper. & Maint. Plant Services	2540			5,842,329	5,842,329	0	
29	Pupil Transportation	2550			5,731,787		5,731,787	
30	Food Services	2560			280,345		280,345	
31	Internal Services	2570	63,352		0	63,352	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			2,500		2,500	
35	Information Services	2630			0		0	
36	Staff Services	2640	192,102		0	192,102	0	
37	Data Processing Services	2660	553,817		0	553,817	0	
38	Other:	2900			62,442		62,442	
39	Community Services	3000			388,255		388,255	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(10,837,602)		(10,837,602)	
41	Total			1,129,486	51,954,891	6,971,815	46,112,562	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,129,486	Total Indirect Costs:	6,971,815	
44				Total Direct Costs:	51,954,891	Total Direct Costs:	46,112,562	
45				= 2.17%		= 15.12%		

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 99-002)				
3	Fiscal Year Ending June 30, 2020				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	ALTON COMMUNITY UNIT SCHOOL DISTRICT				
7					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget				
10	Service or Function (Check all that apply)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits		X	X	
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development		X	X	
25	Shared Personnel				
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation		X	X	
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA:</u>				
41	Employee Benefits: Cahokia, Collinsville, Columbia, Edwardsville, Granite City, Madison, Calhoun, Roxana, and Venice				
42	Insurance: Cahokia, Collinsville, Columbia, East Alton-Wood River, Edwardsville, Granite City, Jacksonville, Madison, Marissa, Roxana, Ve				
43					

	F	G	H	I	J	K
1	OURCING					
2	(7-0357)					
3						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14	SEE BELOW					
15						
16						
17						
18						
19	SEE BELOW					
20						
21						
22						
23						
24	Regional Office of Ed Coordinates, districts involved unknown					
25						
26						
27						
28						
29						
30	Southwestern and Jersey, others as needed					
31						
32						
33						
34						
35						
36						
37						
38						
40						
41						
42	nice.					
43						

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

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

School District Name: ALTON COMMUNITY UNIT SCHOOL DISTRICT
 RCDT Number: 41-057-0110-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	245,969		19,390	265,359	238,650		18,956	257,606
2. Special Area Administration Services	2330	193,896		0	193,896	212,679			212,679
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	159,750	0	19,601	179,351	176,390		20,037	196,427
5. Internal Services	2570	56,313		0	56,313	68,600			68,600
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		655,928	0	38,991	694,919	696,319	0	38,993	735,312
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									6%

* 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
- 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: ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
RCDT Number: 41-057-0110-26

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							Total (Must agree with Expenditures in column E)
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	848,109							848,109	848,109
Unemployment Insurance Payments	2363	57,250							57,250	57,250
Insurance Payments (Regular or Self-Insurance)	2364	0								0
Risk Management and Claims Services Payments	2365	0								0
Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2366	0								0
Reciprocal Insurance Payments	2367	2,683,164	19,390			19,601			2,644,173	2,683,164
Legal Services	2368	0								0
Property Insurance (Buildings & Grounds)	2369	35,619							35,619	35,619
Vehicle Insurance (Transportation)	2371	12,900							12,900	12,900
Totals	2372	0								0
Totals		3,637,042	19,390	0	0	19,601	0	0	3,598,051	3,637,042

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.

<u>Page</u>	<u>Line #</u>	<u>Fund</u>	<u>Description</u>	<u>Amount</u>
10.	78	Educational	Gate Fees for Musicals and Plays	1,888
11.	107	Educational	Student Fees	104,988
11.	107	Educational	ROTC Reimb/Funds	71,756
11.	107	Educational	Rent	3,600
11.	107	Educational	Pepsi Reimbursement	40,240
11.	107	Educational	AT&T Refund	48,472
11.	107	Educational	Bayer Fund Grant	41,885
11.	107	Educational	Ameren Rebate	27,788
11.	107	Educational	Laptop Insurance	21,733
11.	107	Educational	AEA Association	14,896
11.	107	Educational	Other Misc	25,560
				<u>400,918</u>
11.	107	O&M	Equipment Rebate	20,496
11.	107	O&M	Green Seeds Grant	1,445
11.	107	O&M	Other Rebates	1,848
				<u>23,789</u>
11.	107	Transportation	Donation	50
11.	107	Fire Prevention & Safety	Repair Refund	3,513
12.	168	Educational	STEP Grant	84,222
12.	168	Educational	Art & Foreign Language Grant	27,260
12.	168	Educational	Healthy Schools Grant	10,142
				<u>121,624</u>
12.	168	O&M	School Maintenance Grant	50,000
12.	168	IMRF/SS	Healthy Schools Grant	976
13.	203	Educational	Title 1 - School Imp & Accountability	123,121
14.	265	Educational	School Climate Grant	98,987
14.	265	IMRF/SS	School Climate Grant	2,966
15.	41	Educational (300)	Pupil Support	652
15.	41	Educational (400)	Pupil Support	13,276
16.	73	Educational (100)	21st Century Grant Salaries	27,651
16.	73	Educational (200)	21st Century Grant Benefits	5,592
16.	73	Educational (300)	Title I	12
16.	83	Educational (300)	Title I	2,430
18.	171	Debt Service (600)	Bond Costs	383,422
18.	183	Transportation (100)	District Wide Support Salaries	24,084
18.	183	Transportation (200)	District Wide Support Benefits	2,051
20.	278	IMRF/SS (200)	21st Century Grant Benefits	3,052
24	48	Debt	Proceeds on Lease Purchase	330,991

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	55,438,928	4,087,483	5,619,449	393,010	65,538,870
9	Direct Expenditures	53,336,425	2,881,881	5,756,037		61,974,343
10	Difference	2,102,503	1,205,602	(136,588)	393,010	3,564,527
11	Fund Balance - June 30, 2019	1,438,683	7,012,281	635,060	15,643,460	24,729,484
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

See notes to financial statements.

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME ALTON COMMUNITY UNIT SCHOOL DIST	RCDT NUMBER 41-057-0110-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066.005101	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM SCHEFFEL BOYLE 322 STATE STREET ALTON	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 550 LANDMARKS BLVD ALTON, IL		E-MAIL ADDRESS: josh.andres@scheffelboyle.com	
		NAME OF AUDIT SUPERVISOR JOSH C. ANDRES	
		CPA FIRM TELEPHONE NUMBER 618-465-4288	FAX NUMBER 618-462-3818
		62002	

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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.asp](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp)
 - * **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 ISBI
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp>
 - * **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.asp>
 - * 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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SINGLE AUDIT INFORMATION CHECKLIST

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 finding 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

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26**

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

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 9,470,853
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		224,205
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(298,952)
AFR TOTAL FEDERAL REVENUES:		\$ 9,396,106

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>		
QZAB INTEREST CREDITS		\$ (222,177)
MEDICAID FEE GROSS UP		\$ 2,273

ADJUSTED AFR FEDERAL REVENUES \$ 9,176,202

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 9,176,202

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>		

ADJUSTED SEFA FEDERAL REVENUE: \$ 9,176,202

DIFFERENCE: \$ -

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION									0	
IMPACT AID	84.041	20-4001-00		10,389				10,389	10,389	N/A
									0	
TITLE 1 - LOW INCOME (M)	84.010	19-4300-00	1,520,732	652,831	1,871,196			302,367	2,173,563	3,160,848
TITLE 1 - LOW INCOME (M)	84.010	20-4300-00		1,978,699				2,189,025	436,451	4,088,776
SUBTOTAL TITLE 1 - LOW INCOME (M)			1,520,732	2,631,530	1,871,196			2,491,392	436,451	7,249,624
									0	
TITLE 1 - LOW INCOME - NEGLECTED PRIV	84.013	19-4305-00	5,060	5,656	10,374			342	10,716	11,380
TITLE 1 - LOW INCOME - NEGLECTED PRIV	84.013	20-4305-00		6,520				7,239	7,239	11,961
SUBTOTAL TITLE 1 - LOW INCOME - NEGL PRIV			5,060	12,176	10,374			7,581	17,955	23,341
									0	
TITLE 1 - SCHOOL IMPROVEMENT & ACCOUNTABILITY	84.377	19-4331-00	3,919	93,202	12,948			84,173	97,121	109,809
TITLE 1 - SCHOOL IMPROVEMENT & ACCOUNTABILITY	84.377	20-4331-00		30,318				33,997	3,750	90,987
SUBTOTAL TITLE 1 - SCHOOL IMPROVEMENT & ACCOUNTABILITY			3,919	123,520	12,948			118,170	3,750	200,796
									0	
									0	
									0	

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION (CONT'D)									0	
TITLE IV - 21ST CENTURY COMMUNITY LEARNING	84.287	19-4421-12	189,017	68,988	251,701		6,304		258,005	258,005
TITLE IV - 21ST CENTURY COMMUNITY LEARNING	84.287	20-4421-12		120,912			161,555		161,555	258,005
SUBTOTAL TITLE IV - 21ST CENTURY COMMUNITY LEARNING			189,017	189,900	251,701		167,859		419,560	516,010
									0	
FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH	84.173	19-4600-00	142,402	13,798	154,361		1,839		156,200	156,200
FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH	84.173	20-4600-00		84,624			89,011	299	89,310	89,310
SUBTOTAL FEDERAL SP.ED. - PRESCHOOL FLOW THROUGH			142,402	98,422	154,361		90,850	299	245,510	245,510
									0	
FEDERAL SP. ED. - IDEA FLOW THROUGH	84.027	19-4620-00	1,837,508	260,329	1,927,769		169,633		2,097,402	2,097,839
FEDERAL SP. ED. - IDEA FLOW THROUGH	84.027	20-4620-00		2,254,824			2,410,608	90,000	2,500,608	2,884,665
FEDERAL SP. ED. - IDEA FLOW THROUGH (RECOVERED FUNDS)	84.027	18-4620-00		-5,612			0		0	
SUBTOTAL FEDERAL SP.ED. - IDEA FLOW THROUGH			1,837,508	2,509,541	1,927,769		2,580,241	90,000	4,598,010	4,982,504
									0	
FEDERAL SP. ED. - IDEA ROOM & BOARD	84.027	20-4625-00	0	70,049	0		70,049	0	70,049	N/A
									0	
SUBTOTAL IDEA CLUSTER			1,979,910	2,678,012	2,082,130		2,741,140	90,299	4,913,569	5,228,014

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION (CONT'D)									0	
TITLE II - TEACHER QUALITY	84.367	19-4932-00	239,873	100,908	271,831		68,950		340,781	437,711
TITLE II - TEACHER QUALITY	84.367	20-4932-00		272,302			307,313	62,232	369,545	485,141
SUBTOTAL TITLE II - TEACHER QUALITY			239,873	373,210	271,831		376,263	62,232	710,326	922,852
									0	
SCHOOL CLIMATE TRANSFORMATION GRANT	84.184G	S184G140133-19	170,279	29,898	200,177		0		200,177	N/A
SCHOOL CLIMATE TRANSFORMATION GRANT	84.184G	S184G140133-20		72,056			105,116		105,116	N/A
SUBTOTAL SCHOOL CLIMATE TRANSFORMATION GRANT			170,279	101,954	200,177		105,116		305,293	
									0	
TOTAL US DEPT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF ED			4,108,790	6,120,691	4,700,357		6,017,910	592,732	11,310,999	14,140,637
									0	
US DEPT OF HEALTH AND HUMAN SERV-PASS THRU IL DEPT OF HEALTHCARE & FAMILY SERV									0	
ADMINISTRATIVE OUTREACH	93.778	20-4991-00		56,820			56,820		56,820	N/A
									0	
TOTAL US DEPT OF HEALTH & HUMAN SERV-PASS THRU IL DEPT OF HEALTHCARE & FAMILY SERV				56,820			56,820		56,820	
									0	
									0	

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED									0	
SCHOOL LUNCH COMMODITIES (NON-CASH) (M)	10.555			171,036			171,036		171,036	N/A
									0	
NATIONAL SCHOOL LUNCH PROGRAM (M)	10.555	19-4210-00	2,065,068	419,847	2,065,068		419,847		2,484,915	N/A
NATIONAL SCHOOL LUNCH PROGRAM (M)	10.555	20-4210-00		1,183,530			1,183,530		1,183,530	N/A
SUBTOTAL NATIONAL SCHOOL LUNCH PROGRAM (M)			2,065,068	1,603,377	2,065,068		1,603,377		3,668,445	
									0	
SCHOOL BREAKFAST PROGRAM (M)	10.553	19-4220-00	710,267	145,597	710,267		145,597		855,864	N/A
SCHOOL BREAKFAST PROGRAM (M)	10.553	20-4220-00		415,001			415,001		415,001	N/A
SUBTOTAL SCHOOL BREAKFAST PROGRAM (M)			710,267	560,598	710,267		560,598		1,270,865	
									0	
SUMMER SCHOOL FOOD SERVICE (M)	10.559	19-4225-00	0	43,443	0		43,443		43,443	N/A
SUMMER SCHOOL FOOD SERVICE (M)	10.559	20-4225-00		481,024			481,024		481,024	N/A
SUBTOTAL SUMMER SCHOOL FOOD SERVICE (M)			0	524,467	0		524,467		524,467	
									0	
TOTAL US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED			2,775,335	2,859,478	2,775,335		2,859,478		5,634,813	
									0	

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
US DEPT OF DEFENSE - PASS THROUGH ILLINOIS STATE BOARD OF ED SCHOOL LUNCH COMMODITIES (NON-CASH) - DOD (M)	10.555			53,169			53,169		53,169	N/A
									0	
TOTAL US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED				53,169			53,169		53,169	
									0	
SUBTOTAL CHILD NUTRITION CLUSTER			2,775,335	2,912,647	2,775,335		2,912,647		5,687,982	
									0	
US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MADISON COUNTY CAREER & TEC									0	
CARL PERKINS GRANT III	84.048	20-4770-00		86,044			86,044		86,044	N/A
									0	
TOTAL US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MAD COUNTY CAREER & TECH				86,044			86,044		86,044	
									0	
TOTALS			6,884,125	9,176,202	7,475,692		9,073,421	592,732	17,141,845	
									0	
									0	
									0	
									0	

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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

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

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

the name of the cluster.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2020- 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2007

3. Criteria or specific requirement

The District is required to have the staff with sufficient training or expertise to complete the financial statements on the modified cash basis and all the required disclosures.

4. Condition

The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

5. Context¹²

No questioned costs

6. Effect

Inaccurate or incomplete financial statements could be issued to the public or other third parties.

7. Cause

The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

8. Recommendation

The District should consider the costs and benefits of hiring staff with expertise or train existing accounting staff to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting and all required disclosures.

9. Management's response¹³

The District maintains adequate books and records and oversees all non audit functions. The District does not believe it is cost beneficial to hire additional expertise to ensure its financial statements are prepared with the modified cash basis of accounting and include all required disclosures. The District will continue to reevaluate on an ongoing basis.

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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2020- 002 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2015

3. Criteria or specific requirement

The District is required to spend within its legal budgetary authority.

4. Condition

As of 6/30/2020, it was noted that the District had overexpended its approved budget in the Capital Projects Fund by \$7,652 and the Debt Service Fund by \$275,875.

5. Context¹²

The District has six funds with a combined budget of \$80,061,667. The Capital Projects Fund budget is \$125,000 and was over budget by \$7,652. The Debt Service Fund budget is \$10,938,700 and was over budget by \$275,875.

6. Effect

The District was not in spending compliance by overexpending its budget for the year.

7. Cause

For the Capital Projects Fund, journal entries were made after year end to reclass project expenses to the same fund. For the Debt Service Fund, journal entries were made after year end that were not accounted for in the budget to gross up bond proceeds for issuance costs.

8. Recommendation

The District should adopt a reasonable budget and amend the budget as necessary in order to stay compliant.

9. Management's response¹³

The causes are listed above and the District will make sure that all expenses are more accurately addressed in future budgets.

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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2020- 003** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Child Nutrition Cluster 2020

4. Project No.: 20-4210-00, 20-4220-00, 20-4225-00 5. CFDA No.: 10.555, 10.553, 10.559

6. Passed Through: ILLINOIS STATE BOARD OF EDUCATION

7. Federal Agency: US DEPARTMENT OF AGRICULTURE

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

Special Tests - In order to be eligible for the Community Eligibility Provision (CEP), a school must have a minimum Identified Student percentage of 40% as of April 1 the year prior to implementing CEP. Identified Students are students approved as eligible for free meals who are not subject to verification.

9. Condition¹⁵

During testing of the CEP application, it was noted that a student was incorrectly included as an Identified Student.

10. Questioned Costs¹⁶

No questioned costs. The student that should not have been included as an Identified Student on the application did not cause the percentage to be less than 40% when that student is excluded from the calculation.

11. Context¹⁷

25 Identified Students were tested as part of the CEP application and 1 student was included in error.

12. Effect

The inclusion of students as Identified Students that are ineligible could cause inflation of the Identified Student percentage used on the CEP application for free meals.

13. Cause

The student incorrectly included was listed as "foster" on the Direct Certification spreadsheet. This student is not a foster child, but there is a foster child living at the student's address. Directly certified foster children do not provide an extension of benefits to other siblings in the household.

14. Recommendation

The District should implement procedures to aid in double checking that students who are included on the Direct Certification upload are eligible students.

15. Management's response¹⁸

The District will implement procedures to ensure only eligible students are included on the Direct Certification upload.

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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
2019-001	The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.	The District believes their accounting staff maintains adequate books and records of the school's transactions and oversees all non audit functions. Additionally, the District does not believe it is cost beneficial to hire additional expertise to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting principles and all required disclosures. The District will continue to reevaluate on an ongoing basis.
2019-002	As of 6/30/2019, it was noted that the District had overexpended its approved budget in the General Fund by \$544,875 and the Debt Service Fund by \$207,946.	In the current year, this was not a finding in the General Fund, but it was a finding for the Capital Projects Fund and the Debt Service Fund.
2019-003	The District did not submit timely expenditure reports for the IDEA Cluster 2019 project year. This was also noted by Federal and State Monitoring. The Illinois State Board of Education requires that expenditure reports be submitted on a quarterly basis 20 days after the quarter ends.	For the 2020 project year, it was noted that 2 of the 4 IDEA quarterly expenditure reports were not submitted timely as they were submitted one to two days past the due date. This is an improvement from last year. The District is working to ensure that all of the expenditure reports are submitted timely going forward.
2019-004	The District did not complete the required time and effort reporting documentation of employees charged to the IDEA Cluster 2019 project year grant.	The District created a procedural checklist for all responsibilities and expectations that was provided to grant employees. Time and effort was included in the budget detail, is currently being collected by building administrators, and was conducted for the 2019-2020 school year.
2019-005	An employee was charged to the 2019 IDEA Flow Through project year grant that was not included in the final budget amendment of the grant.	The District created a procedural checklist for all responsibilities and expectations that was provided to grant employees. Review of budget detail is included and is reviewed with the Director of Special Education monthly.

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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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
2019-006	The general ledger detail used as the basis for the disbursement request for the period 7/1/2018 - 9/30/2018 did not match the amount vouchered for that period for the 2019 IDEA Flow Through project year grant.	The District created a procedural checklist for all responsibilities and expectations that was provided to grant employees. Expenditure report review was incorporated into this checklist and is reviewed with both the Director of Special Education and Finance monthly prior to submission in IWAS for ISBE.
2019-007	Federal and State Monitoring noted the District claimed unapproved mileage reimbursements totaling \$457 under the Instructional Purchased Services budget cell category for travel activities performed by a staff that were unrelated to the grant for the 2018 IDEA Flow Through grant.	The District created a procedural checklist for all responsibilities and expectations that was provided to grant employees. This questioned cost was adjusted to the program and the funds were sent back to ISBE.
2019-008	Federal and State Monitoring noted that the District did not submit accurate expenditure reports for the 2018 IDEA Flow Through grant.	The District created a procedural checklist for all responsibilities and expectations that was provided to grant employees. Expenditure report review was incorporated into this checklist and is reviewed with both the Director of Special Education and Finance monthly prior to submission in IWAS for ISBE.

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.