

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

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>		
School District/Joint Agreement Number: <b>07-016-2060-17</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>GW &amp; Associates, P.C.</b>		
County Name: <b>Cook</b>		<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  <b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>  <b>0</b>		Name of Audit Manager: <b>David Jelonek, CPA</b>		
Name of School District/Joint Agreement: <b>Bloom Twp HSD 206</b>				Address: <b>4415 W Harrison St.</b>		
Address: <b>100 W 10th St</b>				City: <b>Hillside</b>	State: <b>IL</b>	Zip Code: <b>60162</b>
City: <b>Chicago Heights, IL</b>				Phone Number: <b>(708) 755-8182</b>	Fax Number: <b>(708) 755-8326</b>	
Email Address:				IL License Number (9 digit): <b>65025792</b>	Expiration Date:	
Zip Code: <b>60411</b>				Email Address: <a href="mailto:david.jelonek@cpagwa.com">david.jelonek@cpagwa.com</a>		
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				<b><u>Single Audit Status:</u></b> <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?		ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): <b>Dr. Lenell Navarre</b>		Township Treasurer Name (type or print): <b>Dr. Robert G. Grossi</b>		Regional Superintendent/Cook ISC Name (Type or Print): <b>Dr. Vanessa Kinder</b>		
Email Address:		Email Address:		Email Address: <a href="mailto:vkinder@s-cook.org">vkinder@s-cook.org</a>		
Telephone: <b>(708) 755-7010</b>	Fax Number: <b>(708) 755-6859</b>	Telephone: <b>(708) 754 6869</b>	Fax Number: <b>(708) 754-0208</b>	Telephone: <b>(708) 754-6600</b>	Fax Number: <b>(708) 754-8687</b>	
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: 1/1/1994 (Ex: 00/00/0000)
23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

#23 - A qualified opinion was issued regarding the regulatory basis of accounting and a lack of historical data for fixed assets and omission of disclosures related to GASB Statement No. 75.

**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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

- 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:**

**GW & Associates, P.C.**

*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.*

See Opinion-Notes 36

*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	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2019</b>			Equalized Assessed Valuation (EAV):					772,814,391				
8													
9	Educational		Operations & Maintenance			Transportation			Combined Total		Working Cash		
10	Rate(s):		0.025623	+	0.004976	+	0.002623	=	0.033220	=	0.000452		
11													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	52,820,567			45,617,741			7,202,826			27,865,558			
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	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes		TAWs			TANs			TO/EMP. Orders		EBF/GSA Certificates		
23	0		+	0			+	0			+	0	
24	Other		Total										
25	0		=	0									
26	** The numbers shown are the sum of entries on page 24.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					53,324,193						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)					Acct							
37	Outstanding:.....					511	30,041,919						
38													
40	<b>E. Material Impact on Financial Position</b>												
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													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																	
2	(Go to the following website for reference to the Financial Profile)																	
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																	
4																		
5																		
6																		
7	<b>District Name:</b>	Bloom Twp HSD 206																
8	<b>District Code:</b>	07-016-2060-17																
9	<b>County Name:</b>	Cook																
10																		
11	<b>1. Fund Balance to Revenue Ratio:</b>																	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)					<b>Total</b>	27,865,558.00	<b>Ratio</b>	0.543	<b>Score</b>	4						
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,						51,320,567.00			<b>Weight</b>	0.35						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20						(1,500,000.00)			<b>Value</b>	1.40						
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																	
16	<b>2. Expenditures to Revenue Ratio:</b>																	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40					<b>Total</b>	45,617,741.00	<b>Ratio</b>	0.889	<b>Score</b>	4						
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,						51,320,567.00			<b>Adjustment</b>	0						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20						(1,500,000.00)			<b>Weight</b>	0.35						
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																	
21	Possible Adjustment:																	
22																		
23	<b>3. Days Cash on Hand:</b>																	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70					<b>Total</b>	27,865,558.00	<b>Days</b>	219.90	<b>Score</b>	4						
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360						126,715.95			<b>Weight</b>	0.10						
26																		
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																	
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40					<b>Total</b>	0.00	<b>Percent</b>	100.00	<b>Score</b>	4						
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates						21,821,959.96			<b>Weight</b>	0.10						
30																		
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																	
32	Long-Term Debt Outstanding (P3, Cell H37)						<b>Total</b>	30,041,919.00	<b>Percent</b>	43.66	<b>Score</b>	2						
33	Total Long-Term Debt Allowed (P3, Cell H31)							53,324,192.98			<b>Weight</b>	0.10						
34																		
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
													<b>Total Profile Score:</b>	<b>3.80 *</b>				
													<b>Estimated 2021 Financial Profile Designation:</b>	<b><u>RECOGNITION</u></b>				
* 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	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		16,480,701	5,326,495	373,953	2,880,565	299,873	718,420	3,177,797	54,142	43,201
5	Investments	120	0	0	0	0	0	0	0	0	0
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	<b>Total Current Assets</b>		16,480,701	5,326,495	373,953	2,880,565	299,873	718,420	3,177,797	54,142	43,201
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	105,473								
39	Unreserved Fund Balance	730	16,375,228	5,326,495	373,953	2,880,565	299,873	718,420	3,177,797	54,142	43,201
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		16,480,701	5,326,495	373,953	2,880,565	299,873	718,420	3,177,797	54,142	43,201

**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	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		377,690		
5	Investments	120	0		
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	<b>Total Current Assets</b>		377,690		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		330,172	
17	Building & Building Improvements	230		13,211,698	
18	Site Improvements & Infrastructure	240		23,657,890	
19	Capitalized Equipment	250		1,162,627	
20	Construction in Progress	260		12,033,674	
21	Amount Available in Debt Service Funds	340			373,953
22	Amount to be Provided for Payment on Long-Term Debt	350			29,667,966
23	<b>Total Capital Assets</b>			50,396,061	30,041,919
24	<b>CURRENT LIABILITIES (400)</b>				
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	377,690		
34	<b>Total Current Liabilities</b>		377,690		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			30,041,919
37	<b>Total Long-Term Liabilities</b>				30,041,919
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			50,396,061	
41	<b>Total Liabilities and Fund Balance</b>		377,690	50,396,061	30,041,919



**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	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	19,344,765	2,462,254	461,666	1,817,457	1,170,058	43,431	247,377	1,191	945
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	17,473,978	3,000,000	3,000,000	2,383,280	0	0	0	0	0
7	FEDERAL SOURCES	4000	6,091,456	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		42,910,199	5,462,254	3,461,666	4,200,737	1,170,058	43,431	247,377	1,191	945
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	16,507,483								
10	<b>Total Receipts/Revenues</b>		59,417,682	5,462,254	3,461,666	4,200,737	1,170,058	43,431	247,377	1,191	945
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	21,254,174				620,879				
13	Support Services	2000	14,643,392	4,783,164		3,186,988	1,086,316	12,940,868		0	0
14	Community Services	3000	186,062	0		0	21,003				
15	Payments to Other Districts & Governmental Units	4000	1,563,961	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,274,450	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		37,647,589	4,783,164	1,274,450	3,186,988	1,728,198	12,940,868		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	16,507,483	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		54,155,072	4,783,164	1,274,450	3,186,988	1,728,198	12,940,868		0	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		5,262,610	679,090	2,187,216	1,013,749	(558,140)	(12,897,437)	247,377	1,191	945
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210			0						
34	Premium on Bonds Sold	7220			0						
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						1,500,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	201,546								
44	<b>Total Other Sources of Funds</b>		201,546	0	0	0	0	1,500,000	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

**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	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810		1,500,000							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990	201,546								
76	<b>Total Other Uses of Funds</b>		201,546	1,500,000	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	(1,500,000)	0	0	0	1,500,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,262,610	(820,910)	2,187,216	1,013,749	(558,140)	(11,397,437)	247,377	1,191	945
79	<b>Fund Balances - July 1, 2019</b>		11,218,091	6,147,405	(1,813,263)	1,866,816	858,013	12,115,857	2,930,420	52,951	42,256
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2020</b>		16,480,701	5,326,495	373,953	2,880,565	299,873	718,420	3,177,797	54,142	43,201

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		14,620,158	2,457,111	461,887	1,817,458	526,735		247,377	(23)	(23)
6	Leasing Purposes Levy <sup>8</sup>	1130		(23)							
7	Special Education Purposes Levy	1140	(23)								
8	FICA/Medicare Only Purposes Levies	1150					584,875				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>14,620,135</b>	<b>2,457,088</b>	<b>461,887</b>	<b>1,817,458</b>	<b>1,111,610</b>	<b>0</b>	<b>247,377</b>	<b>(23)</b>	<b>(23)</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	3,382,418				50,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>3,382,418</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									

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
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	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	796,326		(221)		8,448	43,431		1,214	968
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		796,326	0	(221)	0	8,448	43,431	0	1,214	968
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	123								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	107,428								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	1,116								
74	Other Food Service (Describe & Itemize)	1690	3,824								
75	<b>Total Food Service</b>		112,491								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	57,135								
82	<b>Total District/School Activity Income</b>		57,135	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	39,331								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829	8,835								
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbook Income</b>		48,166								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920	26,482	5,417							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	27,951								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	71,679								
102	Proceeds from Vendors' Contracts	1980	3,821								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	198,161	(251)		(1)					
108	<b>Total Other Revenue from Local Sources</b>		328,094	5,166	0	(1)	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	19,344,765	2,462,254	461,666	1,817,457	1,170,058	43,431	247,377	1,191	945

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	16,799,553	3,000,000	3,000,000						
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	<b>Total Unrestricted Grants-In-Aid</b>		<b>16,799,553</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	124,547								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	276,598								
129	Special Education - Orphanage - Summer Individual	3130	10,034								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	<b>Total Special Education</b>		<b>411,179</b>	<b>0</b>		<b>0</b>					
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	82,355								
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235									
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	<b>Total Career and Technical Education</b>		<b>82,355</b>	<b>0</b>			<b>0</b>				
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				

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	13,809								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	35,533								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500				1,299,799					
153	Transportation - Special Education	3510				1,083,481					
154	Transportation - Other (Describe & Itemize)	3599									
155	<b>Total Transportation</b>		0	0		2,383,280	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695	56,886								
159	Early Childhood - Block Grant	3705									
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	74,663								
169	<b>Total Restricted Grants-In-Aid</b>		674,425	0	0	2,383,280	0	0	0	0	0
170	<b>Total Receipts from State Sources</b>	3000	17,473,978	3,000,000	3,000,000	2,383,280	0	0	0	0	0
171	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
172	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
183	<b>TITLE V</b>										
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 #	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)
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	<b>Total Title V</b>		0	0		0	0				
189	<b>FOOD SERVICE</b>										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program		834,381								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	104,041								
194	Summer Food Service Program	4225	140,640								
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	<b>Total Food Service</b>		1,079,062				0				
199	<b>TITLE I</b>										
200	Title I - Low Income	4300	2,162,914								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	121,574								
204	<b>Total Title I</b>		2,284,488	0		0	0				
205	<b>TITLE IV</b>										
206	Title IV - Safe & Drug Free Schools - Formula	4400	137,138								
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	<b>Total Title IV</b>		137,138	0		0	0				
210	<b>FEDERAL - SPECIAL EDUCATION</b>										
211	Fed - Spec Education - Preschool Flow-Through	4600									
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	500,867								
214	Fed - Spec Education - IDEA - Room & Board	4625	35,683								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	<b>Total Federal - Special Education</b>		536,550	0		0	0				
218	<b>CTE - PERKINS</b>										
219	CTE - Perkins - Title III E - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799	224,728								
221	<b>Total CTE - Perkins</b>		224,728	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867	1,171,545								
239	Build America Bond Tax Credits	4868									

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
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	<b>Total Stimulus Programs</b>		1,171,545	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	17,312								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	272,418								
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	33,300								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	334,915								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0								
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		6,091,456	0	0	0	0	0		0	0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	6,091,456	0	0	0	0	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		42,910,199	5,462,254	3,461,666	4,200,737	1,170,058	43,431	247,377	1,191	945



**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	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	11,354,724	952,535	307,814	589,388			169,970		13,374,431	15,455,850
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	3,739,176	537,231	401,256	19,879			1,725		4,699,267	4,282,435
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250									0	1,000
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	663,751	88,910	52,746	168,535	31,182				1,005,124	1,181,801
14	Interscholastic Programs	1500	942,819	45,051	180,699	54,149	1,800	3,924	9,630		1,238,072	1,290,096
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	54,592	819	1,058	209	34,115				90,793	153,005
18	Bilingual Programs	1800	194,088	16,443							210,531	200,791
19	Truant Alternative & Optional Programs	1900	45,402	681							46,083	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						589,873			589,873	2,884,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>16,994,552</b>	<b>1,641,670</b>	<b>943,573</b>	<b>832,160</b>	<b>67,097</b>	<b>593,797</b>	<b>181,325</b>	<b>0</b>	<b>21,254,174</b>	<b>25,448,978</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,586,721	222,221	5,100	2,192					1,816,234	1,768,215
37	Guidance Services	2120	1,581,923	198,006	62,291	4,813					1,847,033	1,996,925
38	Health Services	2130	212,559	10,163	21,765	8,753					253,240	230,950
39	Psychological Services	2140	293,695	41,152	9,993	22,576					367,416	36,500
40	Speech Pathology & Audiology Services	2150			306	958					1,264	53,000
41	Other Support Services - Pupils (Describe & Itemize)	2190	89,176	11,709	22,470	45,788		4,346			173,489	228,750
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,764,074</b>	<b>483,251</b>	<b>121,925</b>	<b>85,080</b>	<b>0</b>	<b>4,346</b>	<b>0</b>	<b>0</b>	<b>4,458,676</b>	<b>4,314,340</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	160,931	24,401	187,299	15,146		1,051			388,828	650,776
45	Educational Media Services	2220	634,286	91,058	30,553	14,480			2,598		772,975	761,243
46	Assessment & Testing	2230	6,068	13	168,139	3,194					177,414	170,528
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>801,285</b>	<b>115,472</b>	<b>385,991</b>	<b>32,820</b>	<b>0</b>	<b>1,051</b>	<b>2,598</b>	<b>0</b>	<b>1,339,217</b>	<b>1,582,547</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	2,637	848,260	959,462	4,438		20,951	924		1,836,672	2,924,412
50	Executive Administration Services	2320	664,142	137,797	5,467	10,735					828,388	786,310
51	Special Area Administration Services	2330	522,184	124,257				2,454			648,895	540,434
52	Tort Immunity Services	2360 - 2370									0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,188,963</b>	<b>1,110,314</b>	<b>964,929</b>	<b>15,173</b>	<b>0</b>	<b>33,652</b>	<b>924</b>	<b>0</b>	<b>3,313,955</b>	<b>4,251,156</b>
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	1,574,092	367,993	4,582	29,420		1,127			1,977,214	1,992,169
56	Other Support Services - School Admin (Describe & Itemize)	2490	373,298	81,765							455,063	448,778
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,947,390</b>	<b>449,758</b>	<b>4,582</b>	<b>29,420</b>	<b>0</b>	<b>1,127</b>	<b>0</b>	<b>0</b>	<b>2,432,277</b>	<b>2,440,947</b>

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	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	126,487	29,908	117	58		2,834			159,404	162,700
60	Fiscal Services	2520	283,343	10,797							294,140	279,784
61	Operation & Maintenance of Plant Services	2540	12,477		107,997						120,474	201,000
62	Pupil Transportation Services	2550					41,730				41,730	50,000
63	Food Services	2560	648,941	182,669	1,567	751,039	3,660	2,015			1,589,891	1,583,825
64	Internal Services	2570				85,855					85,855	119,000
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,071,248</b>	<b>223,374</b>	<b>109,681</b>	<b>836,952</b>	<b>45,390</b>	<b>4,849</b>	<b>0</b>	<b>0</b>	<b>2,291,494</b>	<b>2,396,309</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610				355					355	7,000
68	Planning, Research, Development, & Evaluation Services	2620	11,000								11,000	1,400
69	Information Services	2630									0	11,500
70	Staff Services	2640	4,000		25,694						29,694	40,500
71	Data Processing Services	2660	321,163	65,228	321,339	48,151			10,843		766,724	730,363
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>336,163</b>	<b>65,228</b>	<b>347,033</b>	<b>48,506</b>	<b>0</b>	<b>0</b>	<b>10,843</b>	<b>0</b>	<b>807,773</b>	<b>790,763</b>
73	Other Support Services (Describe & Itemize)	2900									0	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>9,109,123</b>	<b>2,447,397</b>	<b>1,934,141</b>	<b>1,047,951</b>	<b>45,390</b>	<b>45,025</b>	<b>14,365</b>	<b>0</b>	<b>14,643,392</b>	<b>15,776,062</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>125,262</b>	<b>15,096</b>	<b>26,187</b>	<b>19,517</b>					<b>186,062</b>	<b>211,454</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110			4,190						4,190	0
79	Payments for Special Education Programs	4120									0	0
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140									0	0
82	Payments for Community College Programs	4170			131,384						131,384	300,000
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						34,398			34,398	8,000
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>135,574</b>			<b>34,398</b>			<b>169,972</b>	<b>308,000</b>
85	Payments for Regular Programs - Tuition	4210						32,800			32,800	202,534
86	Payments for Special Education Programs - Tuition	4220						1,361,189			1,361,189	35,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
88	Payments for CTE Programs - Tuition	4240									0	0
89	Payments for Community College Programs - Tuition	4270									0	0
90	Payments for Other Programs - Tuition	4280									0	0
91	Other Payments to In-State Govt Units	4290									0	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>1,393,989</b>			<b>1,393,989</b>	<b>237,534</b>
93	Payments for Regular Programs - Transfers	4310									0	0
94	Payments for Special Education Programs - Transfers	4320									0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390									0	0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>135,574</b>			<b>1,428,387</b>			<b>1,563,961</b>	<b>545,534</b>

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	L
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	Budget
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
114	<b>Total Direct Disbursements/Expenditures</b>		26,228,937	4,104,163	3,039,475	1,899,628	112,487	2,067,209	195,690	0	37,647,589	41,982,028
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										5,262,610	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>											
122	Direction of Business Support Services	2510									0	0
123	Facilities Acquisition & Construction Services	2530			13,616		35,578				49,194	680,000
124	Operation & Maintenance of Plant Services	2540	2,889,711	387,681	369,386	1,055,264	1,444	932	27,933		4,732,351	5,405,465
125	Pupil Transportation Services	2550									0	0
126	Food Services	2560									0	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,889,711</b>	<b>387,681</b>	<b>383,002</b>	<b>1,055,264</b>	<b>37,022</b>	<b>932</b>	<b>27,933</b>	<b>0</b>	<b>4,781,545</b>	<b>6,085,465</b>
128	Other Support Services (Describe & Itemize)	2900				251		1,368			1,619	75,000
129	<b>Total Support Services</b>	<b>2000</b>	<b>2,889,711</b>	<b>387,681</b>	<b>383,002</b>	<b>1,055,515</b>	<b>37,022</b>	<b>2,300</b>	<b>27,933</b>	<b>0</b>	<b>4,783,164</b>	<b>6,160,465</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Regular Programs	4110									0	5,500
134	Payments for Special Education Programs	4120									0	0
135	Payments for CTE Programs	4140									0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>				0		0			0	5,500
138	Payments to Other Govt. Units (Out of State)	4400									0	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>				0		0			0	5,500
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
142	Tax Anticipation Warrants	5110									0	0
143	Tax Anticipation Notes	5120									0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
145	State Aid Anticipation Certificates	5140									0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	0
149	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
151	<b>Total Direct Disbursements/Expenditures</b>		2,889,711	387,681	383,002	1,055,515	37,022	2,300	27,933	0	4,783,164	6,165,965
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										679,090	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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	Budget
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	0
158	Payments for Special Education Programs	4120									0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	<b>DEBT SERVICES (DS)</b>	5000										
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
163	Tax Anticipation Warrants	5110									0	0
164	Tax Anticipation Notes	5120									0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
166	State Aid Anticipation Certificates	5140									0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						1,270,500			1,270,500	1,271,000
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	5300										
170	(Lease/Purchase Principal Retired) <sup>11</sup>										0	0
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400			3,950						3,950	5,000
172	Total Debt Services	5000			3,950			1,270,500			1,274,450	1,276,000
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	6000										0
174	Total Disbursements/ Expenditures				3,950			1,270,500			1,274,450	1,276,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,187,216	
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	<b>SUPPORT SERVICES (TR)</b>											
179	<b>SUPPORT SERVICES - PUPILS</b>											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
181	<b>SUPPORT SERVICES - BUSINESS</b>											
182	Pupil Transportation Services	2550	62,390	2,323	3,119,354	2,921					3,186,988	4,107,800
183	Other Support Services (Describe & Itemize)	2900									0	0
184	Total Support Services	2000	62,390	2,323	3,119,354	2,921	0	0	0	0	3,186,988	4,107,800
185	<b>COMMUNITY SERVICES (TR)</b>	3000									0	0
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	4000										
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
188	Payments for Regular Programs	4110									0	0
189	Payments for Special Education Programs	4120									0	0
190	Payments for Adult/Continuing Education Programs	4130									0	0
191	Payments for CTE Programs	4140									0	0
192	Payments for Community College Programs	4170									0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	4400									0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	0
200	Tax Anticipation Notes	5120									0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
202	State Aid Anticipation Certificates	5140									0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
208	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	<b>Total Disbursements/ Expenditures</b>		62,390	2,323	3,119,354	2,921	0	0	0	0	3,186,988	4,107,800
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,013,749	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		290,945							290,945	301,844
216	Pre-K Programs	1125									0	0
217	Special Education Programs (Functions 1200-1220)	1200		259,536							259,536	219,720
218	Special Education Programs - Pre-K	1225									0	0
219	Remedial and Supplemental Programs - K-12	1250									0	0
220	Remedial and Supplemental Programs - Pre-K	1275									0	0
221	Adult/Continuing Education Programs	1300									0	0
222	CTE Programs	1400		20,069							20,069	18,818
223	Interscholastic Programs	1500		46,154							46,154	43,794
224	Summer School Programs	1600									0	0
225	Gifted Programs	1650									0	0
226	Driver's Education Programs	1700		780							780	736
227	Bilingual Programs	1800		2,760							2,760	2,000
228	Truants' Alternative & Optional Programs	1900		635							635	1,399
229	<b>Total Instruction</b>	<b>1000</b>		620,879							620,879	588,311
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		78,580							78,580	77,189
233	Guidance Services	2120		64,441							64,441	62,232
234	Health Services	2130		21,616							21,616	20,433
235	Psychological Services	2140		4,056							4,056	0
236	Speech Pathology & Audiology Services	2150									0	1,031
237	Other Support Services - Pupils (Describe & Itemize)	2190		14,788							14,788	15,115
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		183,481							183,481	176,000
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		2,686							2,686	1,966
241	Educational Media Services	2220		61,998							61,998	56,311
242	Assessment & Testing	2230		853							853	659
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		65,537							65,537	58,936

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	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
245	Board of Education Services	2310		422							422	290
246	Executive Administration Services	2320		32,183							32,183	23,040
247	Service Area Administrative Services	2330		27,244							27,244	28,673
248	Claims Paid from Self Insurance Fund	2361									0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	0
250	Unemployment Insurance Pymts	2363									0	0
251	Insurance Payments (Regular or Self-Insurance)	2364									0	0
252	Risk Management and Claims Services Payments	2365									0	0
253	Judgment and Settlements	2366									0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
255	Reciprocal Insurance Payments	2368									0	0
256	Legal Services	2369									0	0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>59,849</b>							<b>59,849</b>	<b>52,003</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		86,018							86,018	86,803
260	Other Support Services - School Administration (Describe & Itemize)	2490		14,946							14,946	15,078
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>100,964</b>							<b>100,964</b>	<b>101,881</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		1,972							1,972	1,974
264	Fiscal Services	2520		48,373							48,373	46,637
265	Facilities Acquisition & Construction Services	2530									0	0
266	Operation & Maintenance of Plant Services	2540		463,701							463,701	480,838
267	Pupil Transportation Services	2550		10,400							10,400	10,583
268	Food Services	2560		107,685							107,685	101,854
269	Internal Services	2570									0	0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>632,131</b>							<b>632,131</b>	<b>641,886</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610									0	9,712
273	Planning, Research, Development, & Evaluation Services	2620		171							171	145
274	Information Services	2630									0	0
275	Staff Services	2640		693							693	16,140
276	Data Processing Services	2660		43,490							43,490	29,409
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>44,354</b>							<b>44,354</b>	<b>55,406</b>
278	Other Support Services (Describe & Itemize)	2900									0	0
279	<b>Total Support Services</b>	<b>2000</b>		<b>1,086,316</b>							<b>1,086,316</b>	<b>1,086,112</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>21,003</b>							<b>21,003</b>	<b>8,415</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110									0	0
283	Payments for Special Education Programs	4120									0	0
284	Payments for CTE Programs	4140									0	0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110									0	0
289	Tax Anticipation Notes	5120									0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
291	State Aid Anticipation Certificates	5140									0	0
292	Other (Describe & Itemize)	5150									0	0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
295	<b>Total Disbursements/Expenditures</b>			<b>1,728,198</b>							<b>1,728,198</b>	<b>1,682,838</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(558,140)</b>	
297												
298	<b>60 - CAPITAL PROJECTS (CP)</b>											

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	L
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	Budget
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
300	<b>SUPPORT SERVICES - BUSINESS</b>											
301	Facilities Acquisition and Construction Services	2530					12,927,500	13,368			12,940,868	13,467,000
302	Other Support Services (Describe & Itemize)	2900									0	0
303	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	12,927,500	13,368	0	0	12,940,868	13,467,000
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
306	Payments to Regular Programs (In-State)	4110									0	0
307	Payments for Special Education Programs	4120									0	0
308	Payments for CTE Programs	4140									0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
312	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	12,927,500	13,368	0	0	12,940,868	13,467,000
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(12,897,437)	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
319	Claims Paid from Self Insurance Fund	2361									0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	0
321	Unemployment Insurance Payments	2363									0	0
322	Insurance Payments (Regular or Self-Insurance)	2364									0	0
323	Risk Management and Claims Services Payments	2365									0	0
324	Judgment and Settlements	2366									0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
326	Reciprocal Insurance Payments	2368									0	0
327	Legal Services	2369									0	0
328	Property Insurance (Buildings & Grounds)	2371									0	0
329	Vehicle Insurance (Transportation)	2372									0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
332	Payments for Regular Programs	4110									0	0
333	Payments for Special Education Programs	4120									0	0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
337	Tax Anticipation Warrants	5110									0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
339	Other Interest or Short-Term Debt	5150									0	0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
342	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,191	

**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	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530									0	0
349	Operation & Maintenance of Plant Services	2540									0	0
350	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900									0	0
352	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110									0	0
355	Payments to Special Education Programs	4120									0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110									0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
365	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
367	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										945	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2019 Levy)</b>	<b>Taxes Received (from 2018 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2019 Levy)</b>	<b>Estimated Taxes Due (from the 2019 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	14,620,158	8,059,811	6,560,347	19,776,816	11,717,005
5	Operations & Maintenance	2,457,111	1,565,228	891,883	3,847,092	2,281,864
6	Debt Services **	461,887	0	461,887	0	0
7	Transportation	1,817,458	824,913	992,545	2,023,894	1,198,981
8	Municipal Retirement	526,735	321,725	205,010	789,524	467,799
9	Capital Improvements	0	0	0	0	0
10	Working Cash	247,377	142,150	105,227	349,454	207,304
11	Tort Immunity	(23)	0	(23)	0	0
12	Fire Prevention & Safety	(23)	0	(23)	0	0
13	Leasing Levy	(23)	0	(23)	0	0
14	Special Education	(23)	0	(23)	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	584,875	371,109	213,766	910,761	539,652
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>20,715,509</b>	<b>11,284,936</b>	<b>9,430,573</b>	<b>27,697,541</b>	<b>16,412,605</b>
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	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding</b>	<b>Beginning</b>	<b>Issued</b>	<b>Retired</b>		<b>Outstanding</b>		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)		July 1, 2019	July 1, 2019	July 1, 2019 thru June 30, 2020	July 1, 2019 thru June 30, 2020		Ending June 30, 2020		
4	Total CPPRT Notes							0		
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
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	<b>TAX ANTICIPATION NOTES (TAN)</b>									
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	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
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	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)							0		
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Series 2016B Bonds	08/02/16	30,000,000	6	30,000,000	0	0		30,000,000	29,626,047
32	Capital Lease	09/07/17	89,828	7	59,885	0	0	17,966	41,919	41,919
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			30,089,828		30,059,885	0	0	17,966	30,041,919	29,667,966
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other Capital Lease					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2019</b>										89,834	
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		(23)				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					71,679	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					35,533	
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						0	(23)	0	0	107,212	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		(23)			91,573	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						0	(23)	0	0	91,573	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2020</b>						0	0	0	0	105,473	
25	<b>Reserved Fund Balance</b>					714					105,473	
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
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	<b>Expenditures:</b>											
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	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).											

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
48	b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
	<b>Description of Assets (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning July 1, 2019</b>	<b>Add: Additions July 1, 2019 thru June 30, 2020</b>	<b>Less: Deletions July 1, 2019 thru June 30, 2020</b>	<b>Cost Ending June 30, 2020</b>	<b>Life In Years</b>	<b>Accumlated Depreciation Beginning July 1, 2019</b>	<b>Add: Depreciation Allowable July 1, 2019 thru June 30, 2020</b>	<b>Less: Depreciation Deletions July 1, 2019 thru June 30, 2020</b>	<b>Accumulated Depreciation Ending June 30, 2020</b>	<b>Ending Balance Undepreciated June 30, 2020</b>
2												
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	330,172			330,172						330,172
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	36,899,747			36,899,747	50	22,992,697	695,352		23,688,049	13,211,698
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	27,314,372	848,684		28,163,056	20	3,148,647	1,356,519		4,505,166	23,657,890
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	9,027,640	15,296		9,042,936	10	8,211,802	103,405		8,315,207	727,729
13	5 Yr Schedule	252	1,347,995	166,557		1,514,552	5	1,003,856	120,603		1,124,459	390,093
14	3 Yr Schedule	253	443,382	10,890		454,272	3	382,386	27,081		409,467	44,805
15	<b>Construction in Progress</b>	<b>260</b>	0	12,033,674		12,033,674	--					12,033,674
16	<b>Total Capital Assets</b>	<b>200</b>	<b>75,363,308</b>	<b>13,075,101</b>	<b>0</b>	<b>88,438,409</b>		<b>35,739,388</b>	<b>2,302,960</b>	<b>0</b>	<b>38,042,348</b>	<b>50,396,061</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				223,623	10		22,362			
18	<b>Allowable Depreciation</b>								2,325,322			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	37,647,589
9	O&M	Expenditures 15-22, L151	Total Expenditures			4,783,164
10	DS	Expenditures 15-22, L174	Total Expenditures			1,274,450
11	TR	Expenditures 15-22, L210	Total Expenditures			3,186,988
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			1,728,198
13	TORT	Expenditures 15-22, L342	Total Expenditures			0
14			<b>Total Expenditures</b>		\$	<b>48,620,389</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L211, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L212, Col D, F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600 Summer School Programs			0
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			589,873
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000 Community Services			186,062
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,563,961
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			112,487
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			195,690
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			37,022
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			27,933
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			0
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000 Community Services			0
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			0
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			0
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			21,003
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay			0
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment			0
77			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>		\$	<b>2,734,031</b>
78			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>			<b>45,886,358</b>
79			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>			<b>2,534.85</b>
80			<b>Estimated OEPP (Line 78 divided by Line 79)</b>		\$	<b>18,102.20</b>
81						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
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Illinois State Board of Education  
School Business Services Department

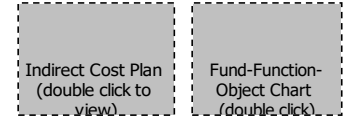
**Current Year Payment on Contracts For Indirect Cost Rate Computation**

**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>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Instruction-Purchased Services	10-1000-300	Maxim Healthcare Services	330	330	0
ED-Instruction-Purchased Services	10-1000-300	Pro Care Therapy, Inc.	46,526	25,000	21,526
ED-Instruction-Purchased Services	10-1000-300	Maxim Staffing Solutions	29,933	25,000	4,933
ED-Instruction-Purchased Services	10-1000-300	Reliance Home Health Caregivers	159,435	25,000	134,435
ED-Instruction-Other Objects	10-1000-600	Acacia Academy	2,246	2,246	0
ED-Instruction-Other Objects	10-1000-600	Country Club Hills Tech & Trade Center	118,534	25,000	93,534
ED-Instruction-Other Objects	10-1000-600	Easter Seals Metropolitan Chicago	9,000	9,000	0
ED-Instruction-Other Objects	10-1000-600	Sertoma Career Center	10,955	10,955	0
ED-Instruction-Other Objects	10-1000-600	St Coletta's of Illinois	72,579	25,000	47,579
ED-Instruction-Other Objects	10-1000-600	Willowglen Academy, Inc	27,122	25,000	2,122
ED-Instruction-Other Objects	10-1000-600	Elim Christian Services	50,393	25,000	25,393
ED-Instruction-Other Objects	10-1000-600	The Chicago Autism Academy Inc.	89,238	25,000	64,238
ED-General Administration-Purchased Services	10-2300-300	A P Private Detective & Security Agency	3,802	3,802	0
ED-Pupils-Purchased Services	10-2100-300	Tinley Park Convention Center	20,000	20,000	0
ED-Pupils-Supplies & Materials	10-2100-400	Lansing Sport Shop	4,500	4,500	0
ED-Pupils-Supplies & Materials	10-2100-400	Herff Jones, Inc.	9,926	9,926	0
ED-Instructional Staff-Purchased Services	10-2200-300	South Cook I S C	8,233	8,233	0
ED-Instructional Staff-Purchased Services	10-2200-300	Pitney Bowes	1,368	1,368	0
ED-General Administration-Purchased Services	10-2300-300	GW & Associates	19,400	19,400	0
ED-General Administration-Other Objects	10-2300-600	Illinois Association of School Boards	405	405	0
ED-Data Processing Services-Purchased Services	10-2660-300	CDW Government Inc.	33,832	25,000	8,832
ED-Food Services-Supplies & Materials	10-2560-400	Performance Food Service Fox River	15,945	15,945	0
ED-Food Services-Supplies & Materials	10-2560-400	Wilkens Foodservice	546,851	25,000	521,851
ED-Food Services-Supplies & Materials	10-2560-400	Alpha Bakery	8,520	8,520	0
ED-Food Services-Supplies & Materials	10-2560-400	Commercial Food Systems	58,420	25,000	33,420







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
Total			5,044,685	196,606	4,298,079

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H	
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>								
2	<b>SECTION I</b>								
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>								
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>								
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.								
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>								
7	Direction of Business Support Services (1-2510) and (5-2510)					0			
8	Fiscal Services (1-2520) and (5-2520)					0			
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					8,601			
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					996,847			
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).					84,653			
12	Internal Services (1-2570) and (5-2570)					0			
13	Staff Services (1-2640) and (5-2640)					4,000			
14	Data Processing Services (1-2660) and (5-2660)					100,373			
15	<b>SECTION II</b>								
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>								
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>			
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000			21,626,631		21,626,631		
20	<b>Support Services:</b>								
21	Pupil	2100			4,642,157		4,642,157		
22	Instructional Staff	2200			1,402,156		1,402,156		
23	General Admin.	2300			3,372,880		3,372,880		
24	School Admin	2400			2,533,241		2,533,241		
25	<b>Business:</b>								
26	Direction of Business Spt. Srv.	2510	161,376	0		161,376	0		
27	Fiscal Services	2520	342,513	0		342,513	0		
28	Oper. & Maint. Plant Services	2540		5,287,149		5,278,548	8,601		
29	Pupil Transportation	2550		3,197,388			3,197,388		
30	Food Services	2560		697,069			697,069		
31	Internal Services	2570	85,855	0		85,855	0		
32	<b>Central:</b>								
33	Direction of Central Spt. Srv.	2610		355			355		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		11,171			11,171		
35	Information Services	2630		0			0		
36	Staff Services	2640	26,387	4,000		26,387	4,000		
37	Data Processing Services	2660	698,998	100,373		698,998	100,373		
38	<b>Other:</b>	2900		1,619			1,619		
39	<b>Community Services</b>	3000		207,065			207,065		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>				(4,298,079)		(4,298,079)		
41	<b>Total</b>			1,315,129	38,785,175	6,593,677	33,506,627		
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43				Total Indirect Costs:	1,315,129	Total Indirect Costs:	6,593,677		
44				Total Direct Costs:	38,785,175	Total Direct Costs:	33,506,627		
45				=	<b>3.39%</b>	=	<b>19.68%</b>		
46									

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
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	Bloom Twp HSD 206					
7	07-016-2060-17					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>					
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance			X	X	Members of CLIC (Collective Liability Insurance Cooperative)
20	Investment Pools			X	X	Bloom Township Treasurer's Office
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives			X	X	Member of SPEED SEJA No. 802
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41						
42						
43						

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

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

School District Name: Bloom Twp HSD 206  
 RCDT Number: 7-016-2060-17

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	828,388		0	828,388	801,735		0	801,735
2. Special Area Administration Services	2330	648,895		0	648,895	617,286		0	617,286
3. Other Support Services - School Administration	2490	455,063		0	455,063	465,760		0	465,760
4. Direction of Business Support Services	2510	159,404	0	0	159,404	164,514	0	0	164,514
5. Internal Services	2570	85,855		0	85,855	100,165		0	100,165
6. Direction of Central Support Services	2610	355		0	355	7,910		0	7,910
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0	0	0
<b>8. Totals</b>		2,177,960	0	0	2,177,960	2,157,370	0	0	2,157,370
<b>9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)</b>									-1%

\* 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: Bloom Twp HSD 206  
 RCDT Number: 7-016-2060-17

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

Please email [finance1@isbe.net](mailto: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.

Statement of Revenues:

Fund 10, Account 1690	Other food services	<u>\$ 3,824</u>
Fund 10, Account 1790	Registration fees	<u>\$ 57,135</u>
Fund 10, Account 1829	Bookstore supplies sales	<u>\$ 8,835</u>
Fund 10, Account 1999	Medical - employee contributions	136,658
	Refunds	1,985
	Other miscellaneous income	60,523
		<u>\$ 199,166</u>
Fund 20, Account 1999	Other local revenues	<u>\$ (251)</u>
Fund 40, Account 1999	Other local revenues	<u>\$ (1)</u>
Fund 10, Account 3999	Orphanage tuition	55,529
	Other restricted revenue from state sources	19,134
		<u>\$ 74,663</u>
Fund 10, Account 4399	School Improvement Grant	<u>\$ 121,574</u>
Fund 10, Account 4799	Perkins CTE	<u>\$ 224,728</u>

Statement of Expenditures:

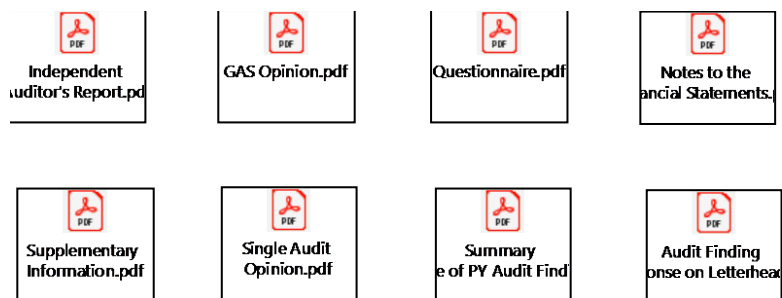
Fund 10, Function 2190	Clerical/Secretarial salaries	89,176
	Clerical/Secretarial employee benefits	11,709
	Purchased services	22,470
	Supplies & materials	45,788
	Other	4,346
		<u>\$ 173,489</u>
Fund 10, Function 2490	Administrative salaries	373,298
	Administrative employee benefits	81,765
		<u>\$ 455,063</u>
Fund 10, Function 4190	Other payments to in-state govt units - ISBE	<u>\$ 34,398</u>
Fund 20, Function 2900	Supplies & materials	251
	Communications - mailing	1,368
		<u>\$ 1,619</u>
Fund 30, Function 5400	Financial analysis	<u>\$ 3,950</u>
Fund 50, Function 2190	Clerical/Secretarial benefits	<u>\$ 14,788</u>
Fund 50, Function 2490	Administrative benefits	<u>\$ 14,946</u>

Note: Principal payments retired on page 18 do not trace to principal payments retired on page 24 as capital lease payments are not paid from the Debt Service Fund. Such payments are made from the Education Fund.



Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> 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	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
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	<i>- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- 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.</i>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <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	<b>Direct Revenues</b>	42,910,199	5,462,254	4,200,737	247,377	52,820,567
9	<b>Direct Expenditures</b>	37,647,589	4,783,164	3,186,988		45,617,741
10	<b>Difference</b>	5,262,610	679,090	1,013,749	247,377	<b>7,202,826</b>
11	<b>Fund Balance - June 30, 2019</b>	16,480,701	5,326,495	2,880,565	3,177,797	<b>27,865,558</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

## Audit Checklist

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

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" 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. Explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

## Balancing Schedule

*Check this Section for Error Messages*

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

### Description:

**1. Cover Page: The Accounting Basis must be Cash or Accrual.**

**2. The Single Audit related documents must be completed and attached.**

What Basis of Accounting is used?

Accounting for late payments (Audit Questionnaire Section D)

Are Federal Expenditures greater than \$750,000?

Is all Single Audit information completed and enclosed?

Is Budget Deficit Reduction Plan Required?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

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

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

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

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

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

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

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

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

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

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

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

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

**Note: Explain any unreconcilable differences in the Itemization sheet.**

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

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

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

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

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

Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)

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

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

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

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

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

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

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

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

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

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

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



ed to the auditor for correction.

otes 35" tab.

irm. Comments and

Empty rows for comments



submitting to ISBE. One or more  
age.

**Error Message**

CASH

OK

OK

OK

Congratulations! You have a balanced AFR.

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

OK

ERROR!

OK

OK

OK

OK

OK

OK

OK

OK

OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Bloom Twp HSD 206</b>	RCDT NUMBER <b>07-016-2060-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>65025792</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>Dr. Lenell Navarre</b>		NAME AND ADDRESS OF AUDIT FIRM <b>GW &amp; Associates, P.C.</b> <b>4415 W Harrison St.</b> <b>Hillside</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>100 W 10th St</b> <b>Chicago Heights, IL</b>		E-MAIL ADDRESS: <b>david.jelonek@cpagwa.com</b>	
<b>60411</b>		NAME OF AUDIT SUPERVISOR <b>David Jelonek, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>(708) 755-8182</b>	FAX NUMBER <b>(708) 755-8326</b>

**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

## Bloom Twp HSD 206

07-016-2060-17

## SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

## Bloom Twp HSD 206

07-016-2060-17

## SINGLE AUDIT INFORMATION CHECKLIST

27. Subrecipient information (Mark "N/A" if not applicable)  
 \* ARRA funds are listed separately from "regular" Federal awards

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

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

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

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



**Bloom Twp HSD 206  
07-016-2060-17**

**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	\$	6,091,456
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities ICR Computation 30, Line 11			84,653
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(334,915)
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<b>5,841,194</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Less: Commodities (already included in Account 4000 amount)		\$	(84,653)
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<b>ADJUSTED AFR FEDERAL REVENUES</b>		\$	<b>5,756,541</b>
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Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$	4,584,996
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**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>			
Add: Qualified School Construction Bond Credits - not to be reported in SEFA		\$	1,171,545
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ADJUSTED SEFA FEDERAL REVENUE:		\$	5,756,541
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DIFFERENCE:		\$	(0)
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Bloom Twp HSD 206  
07-016-2060-17  
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 <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			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)				Year 7/1/19-6/30/20 Pass through to Subrecipients
<b>Office of Elementary and Secondary Education, U.S. Department of Education/ISBE</b>											
Title I - Low Income (M)	84.010	20-4300-00	0	1,351,548	0	0	1,859,813	0	0	1,859,813	2,589,952
	84.010	19-4300-00	779,201	811,366	1,435,792	0	154,775	0	0	1,590,567	2,404,495
<b>Total Title I - Low Income (M)</b>			779,201	2,162,914	1,435,792	0	2,014,588	0	0	3,450,380	4,994,447
Title III - Language Instruction Program	84.365	20-4909-00	0	17,312	0	0	32,076	0	0	32,076	50,600
	84.365	19-4909-00	600	0	600	0	0	0	0	600	39,388
<b>Total Title III - Language Instruction Program</b>			600	17,312	600	0	32,076	0	0	32,676	89,988
Title II - Teacher Quality (M)	84.367	20-4932-00	0	154,103	0	0	225,146	0	0	225,146	440,438
	84.367	19-4932-00	42,374	118,315	118,493	0	42,196	0	0	160,689	392,706
<b>Total Title II - Teacher Quality (M)</b>			42,374	272,418	118,493	0	267,342	0	0	385,835	833,144
Title IVA - Student Support & Academic Enrich	84.287	20-4400-00	0	106,258	0	0	109,008	0	0	109,008	250,923
		19-4400-00	0	30,880	15,710	0	15,170	0	0	30,880	151,154
<b>Total Title IVA - Student Support &amp; Academic Enrich</b>			0	137,138	15,710	0	124,178	0	0	139,888	402,077
School Improvement Grant	84.377	20-4339-00	0	0	0	0	0	0	0	0	0
	84.377	19-4339-00	173,280	121,574	267,755	0	27,099	0	0	294,854	295,497
<b>Total School Improvement Grant</b>			173,280	121,574	267,755	0	27,099	0	0	294,854	295,497
IDEA - Room & Board	84.027	19-4625-XC	0	35,683	0	0	35,683	0	0	35,683	N/A
<b>Total Office of Elementary and Secondary Education, U.S. Department of Education/ISBE</b>			995,455	2,747,039	1,838,350	0	2,500,966	0	0	4,339,316	6,615,153
<b>Food and Nutrition Service U.S. Department of Agriculture/ISBE</b>											
National School Lunch Program	10.555	20-4210-00	0	584,121	0	0	584,121	0	0	584,121	N/A
	10.555	19-4210-00	821,031	165,607	821,031	0	165,607	0	0	986,638	N/A
<b>Total National School Lunch Program</b>			821,031	749,728	821,031	0	749,728	0	0	1,570,759	N/A
School Breakfast Program	10.553	20-4220-00	0	85,480	0	0	85,480	0	0	85,480	N/A
	10.553	19-4220-00	110,828	18,562	110,828	0	18,562	0	0	129,390	N/A
<b>Total School Breakfast Program</b>			110,828	104,041	110,828	0	104,042	0	0	214,870	N/A
National School Lunch Program - Commodities 2020	10.555	N/A	0	66,469	0	0	66,469	0	0	66,469	N/A
2019	10.555	N/A	93,991	0	93,991	0	0	0	0	93,991	N/A
<b>Total National School Lunch Program - Commodities</b>			93,991	66,469	93,991	0	66,469	0	0	160,460	N/A
Summer Lunch Program	10.559	20-4225	0	140,640	0	0	140,640	0	0	140,640	N/A



- (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.**

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- <sup>1</sup> 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.
- <sup>2</sup> 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.
- <sup>3</sup> 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)
- <sup>4</sup> 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.



**Bloom Twp HSD 206  
07-016-2060-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2020**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.010A	Title I - Low Income	2,014,588
84.367	Title II - Teacher Quality	267,342
<b>Total Amount Tested as Major</b>		<b>\$2,281,930</b>

**Total Federal Expenditures for 7/1/19-6/30/20** \$4,450,479

% tested as Major 51.27%

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

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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



**Bloom Twp HSD 206**  
**07-016-2060-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2020- 002** 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? 2019

3. Federal Program Name and Year: IDEA Part B Flow Through

4. Project No.: 19-4620-00 5. CFDA No.: 84.022

6. Passed Through: Illinois State Board of Education

7. Federal Agency: Office of Special Education and Rehabilitation Service, U.S. Department of Education

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

I. Procurement and Suspension and Debarment - According to UG 200.320, procurement by small purchase procedures for services, supplies, and other property that do not cost more than the Simplified Acquisition Threshold of \$150,000 should include obtaining price or rate quotations from an adequate number of qualified sources.

**9. Condition<sup>15</sup>**

After the conclusion of last year's audit, the District communicated the need for multiple quotes (at least 3) to individuals responsible for making purchases with federal funds that fall within the simplified acquisition threshold. However, the District has yet to formalize new procedures as a part of a revised purchasing policy to conform with UG 200.320.

**10. Questioned Costs<sup>16</sup>**

N/A

**11. Context<sup>17</sup>**

The District has a purchasing policy that requires compliance with the State law bidding procedures (105 ILCS 5/10-20.21) for the purchase of supplies, materials and work involving an expenditure in excess of \$25,000. Additionally, for the purchase of textbooks and instructional materials, the District follows the School Code 105 ILCS 5/28-9. However, when utilizing federal funds, the District is required to formalize procedures in its purchasing policy to follow UG 200.320 for small purchases ranging from \$10,000 to \$250,000. Despite the lack of a formal policy, the District has communicated, informally, the need for individuals making purchases with federal funding within the simplified acquisition threshold to obtain and retain at least 3 quotes as required under UG 200.320.

**12. Effect**

Failure to follow a formalized purchasing policy for federal purchases that is in accordance with Uniform Guidance requirements can result in noncompliance with federal regulations.

**13. Cause**

The District does not appear to have formally adjusted its purchasing policy to conform to Uniform Guidance for the purchase of goods and services with Federal funding.

**14. Recommendation**

The District should consider formally revising its purchasing policy to conform with UG 200.320 so that items purchased with Federal funding follow appropriate procedures. As a part of a revised policy, the District should add a section to its purchasing policy that identifies the number of quotes that would appear to be adequate to make a purchasing decision for items that qualify as a small purchase (generally items over \$10,000 and below \$250,000). The District can continue to use \$25,000 as the threshold for bidding requirements in accordance with State law bidding procedures. However, if Federal expenditures fall within the exclusions of the State law bidding procedures as has been noted with textbooks, the policy must allow for price quotes to be obtained for those items to conform to Federal regulations up to \$250,000. After \$250,000, bids must be obtained for Federal expenditures.

**15. Management's response<sup>18</sup>**

The district will implement a quote procedure to specifically address purchases made with federal funds (UG 200.320). This procedure will be approved by the Board of Education.

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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



**Bloom Twp HSD 206**  
**07-016-2060-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**1. FINDING NUMBER:**<sup>14</sup>                    **2020- 003**                    **2. THIS FINDING IS:**                     New                     Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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**3. Federal Program Name and Year:**                    Title I, Part A (2020) and Title II - Supporting Effective Instruction State Grants (2020)

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**4. Project No.:**                    20-4300-00 & 20-4932-00                    **5. CFDA No.:**                    84.010 & 84.367

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**6. Passed Through:**                    Illinois State Board of Education

**7. Federal Agency:**                    U.S. Department of Education

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**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**  
Compliance requirements: B-Allowable Costs/Cost Principles; L-Reporting

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**9. Condition**<sup>15</sup>  
The District does not appear to properly tie the expenditure reports for the Title I, Part A and Title II - Supporting Effective Instruction State Grants to the general ledger (GL) detail and supporting documentation, leading to questioned costs for the program as the amounts requested for reimbursement appear to be higher than balances supporting such a drawdown.

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**10. Questioned Costs**<sup>16</sup>  
Title I, Part A - \$2,104; Title II - Supporting Effective Instruction State Grants - \$8,591

---

**11. Context**<sup>17</sup>  
For Title I, Part A, expenditures reimbursed with grant funding were later reclassified to other grant related expenditure accounts that were then submitted for reimbursement again. In the case of Title II - Supporting Effective Instruction State Grants, expenditures related to October 2019 payroll were submitted for reimbursement on two different reports.

---

**12. Effect**  
It appears the District requested grant reimbursements that were in excess of actual costs spent as related to the grant.

---

**13. Cause**  
It does not appear that the District has an effective control structure in place to ensure that reimbursement requests for these grants trace to the GL account balances cumulatively throughout the year to avoid duplication.

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**14. Recommendation**  
We recommend that District management come up with a process where expenditure reports are matched to the general ledger for both the timeframe of the reimbursement and cumulatively over the course of the year by an employee independent of the grant's administration and reimbursement request creation. Any discrepancies noted must then be addressed prior to submission of the requests so that the risk of potentially overdrawn funds is minimized.

---

**15. Management's response**<sup>18</sup>  
The Business Office will work in conjunction with the Grant Management Coordinator and appropriate individuals within the district to reconcile expenditure reports with the general ledger prior to submission. This will be done quarterly in a cumulative manner and conclude at the end of each fiscal year.

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<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Bloom Twp HSD 206**  
**07-016-2060-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**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<sup>20</sup></u>
2019-001	While select District management personnel fully understand the District's financial statement and related footnotes, they do not necessarily stay current with all new accounting pronouncements that could impact the District's financial statement reporting. As a result, District personnel are not able to prepare financial statements complete with all footnote disclosures.	The District works collaboratively with the Bloom Township Treasurer's office to prepare financial statements. Professional development and continuing education opportunities have been affected by the current pandemic. The finding will be repeated. See 2020-001.
2019-002	While the District has set up separate accounts for revenues and expenditures for each federal program, the District's accounting for grant expenditures does not easily reconcile between the general ledgers and reports submitted to funding agencies.	The Business Manager has worked with representatives from GW & Associates and ISBE to address this issue. In addition, the Business Manager reviews quarterly expenditure reports and works with grant coordinators in an effort to reconcile expenditures between the general ledger and submitted reports. The SEFA provided in fiscal year 2020 tied-out to grant reports submitted for reimbursement and general ledger reports. The finding is not repeated.
2019-003	During expenditure testing covering internal controls and the activity accounts, several control structure issues were noted. Out of the total 65 transactions tested, 4 did not have an invoice supporting the purchase. Additionally, during testing of capital leases, an invoice paid in August 2018 was paid again in October 2018. It appears that the system was unable to catch the error since the invoice number on one of the vouchers was incorrectly inputted in the system. In the end, the second payment was applied to a future invoice.	The Business Manager and Renea Amos reviewed building activity accounts in December of 2019 to review the control structure and address issues. Issues were addressed. Plans to follow up with a second internal control audit were postponed due to the pandemic. The Business Manager and Renea Amos planned to review building activity accounts in April of 2020. Invoice details are input into IVisions to deter repeat payment. We will continue to monitor and review these processes and procedures throughout the fiscal year. Similar issues were not noted during the 2020 audit. The finding is not repeated.
2019-004	During manual journal entry testing, there were several instances where the entry examined was not reviewed and approved by supervisory personnel. Out of 10 manual journal entries tested, 6 did not have a secondary form of review of approval. An additional entry had no signatures present of either the preparer or reviewer. It appears that the approval process was not performed during the transition period between business managers.	Two signatures, one being of the Business Manager/designee and the other being the person who initiated the journal entry, are required. The expectation is that all journal entries have two signatures and proper backup. Similar issues were not noted during the 2020 audit. The finding is not repeated.

2019-005 (IDEA  
Part B Flow  
Through)

While the District appears to be following their purchasing policy which closely mirrors State law bidding procedures, they do not appear to be following Uniform Guidance for purchases made with Federal funding. For a purchase selected for testing, the District elected to continue their relationship with the vendor as opposed to obtaining quotes from various qualified vendors as required under UG 200.320.

The need for multiple (3) quotes has been communicated to the individuals responsible for making purchases with federal funds that fall within the simplified acquisition threshold. Clarification regarding the limits is needed to revise purchasing policy. Due to the lack of a formal revised policy, the finding is repeated. See 2020-002.

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> 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.