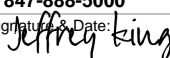


Due to ROE on Thursday, October 15, 2020
 Due to ISBE on Monday, November 16, 2020
 SD/JA20

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

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

School District
 Joint Agreement

<p>School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p>		<p>Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p>Certified Public Accountant Information</p>	
<p>School District/Joint Agreement Number: 31-045-0460-22</p>				<p>Name of Auditing Firm: RSM US LLP</p>	
<p>County Name: Kane</p>				<p>Name of Audit Manager: Katie Barry</p>	
<p>Name of School District/Joint Agreement: SD U-46</p>				<p>Address: 30 South Wacker Drive, Suite 3300</p>	
<p>Address: 355 E. Chicago Street</p>		<p>Filing Status: Submit electronic AFR directly to ISBE</p> <p>Click on the Link to Submit: Send ISBE a File</p> <p style="text-align: center;">0</p>		<p>City: State: Zip Code: Chicago IL 60606</p>	
<p>City: Elgin, IL</p>				<p>Phone Number: Fax Number: 312-634-4415 312-634-5523</p>	
<p>Email Address:</p>				<p>IL License Number (9 digit): Expiration Date: 066-003346 11/30/2021</p>	
<p>Zip Code: 60120-6543</p>				<p>Email Address: Katie.Barry@rsmus.com</p>	
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>				<p>Single Audit Status:</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>			
<p>District Superintendent/Administrator Name (Type or Print): Jeff King, Deputy Superintendent of Operations</p>		<p>Township Treasurer Name (type or print)</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>Email Address: Jeff.King@u-46.org</p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Telephone: <input type="checkbox"/> Signed by: 847-888-5000</p>		<p>Telephone: Fax Number: 847-608-2777</p>		<p>Telephone: Fax Number:</p>	
<p>Signature & Date:  2/18/21</p>		<p>Signature & Date:</p>		<p>Signature & Date:</p>	

6E9C9AC6029B4F8
 * 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 embedded them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date 8/29/2020

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	987,313	-	1,886,828	2,107,176	-	\$4,981,317
Total						\$4,981,317

- 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:

RSM US LLP

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.

Katie Barry
Signature

02/18/2021
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



Independent Auditor's Report on the Annual Financial Report

RSM US LLP

To the Members of the Board of Education
School District U-46
Elgin, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District U-46 (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon, dated January 29, 2021, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to January 29, 2021.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60 (AFR), for the District as of and for the year ended June 30, 2020, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The AFR is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The AFR, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet and itemization schedule, as listed in the table of contents, which were not subjected to the auditing procedures applied in the audit of the basic financial statements, and on which we do not express an opinion or provide any assurance thereon, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the AFR information, except for those portions identified above as unaudited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Chicago, Illinois
February 18, 2021

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2019			Equalized Assessed Valuation (EAV):					5,268,100,965				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.035819		+ 0.007227		+ 0.002451		= 0.045500				
11													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	549,617,496			520,630,073			28,987,423			315,350,174			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		+ 0		+ 0		+ 0		+ 0				
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 24.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,					726,997,933					
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		219,882,101								
38													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY															
2	(Go to the following website for reference to the Financial Profile)															
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx															
4																
5																
6																
7	District Name:	SD U-46														
8	District Code:	31-045-0460-22														
9	County Name:	Kane														
10																
11	1. Fund Balance to Revenue Ratio:															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score											4
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	314,953,927.00	0.573	Weight											0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	549,617,496.00		Value											1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00													
16	2. Expenditures to Revenue Ratio:															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score											4
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	520,630,073.00	0.947	Adjustment											0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	549,617,496.00		Weight											0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00		Value											1.40
21	Possible Adjustment:															
22																
23	3. Days Cash on Hand:															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	Days	Score											4
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	349,853,198.00	241.91	Weight											0.10
26			1,446,194.65		Value											0.40
27	4. Percent of Short-Term Borrowing Maximum Remaining:															
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score											4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	Weight											0.10
30			203,743,804.82		Value											0.40
31	5. Percent of Long-Term Debt Margin Remaining:															
32	Long-Term Debt Outstanding (P3, Cell H37)		Total	Percent	Score											3
33	Total Long-Term Debt Allowed (P3, Cell H31)		219,882,101.00	69.75	Weight											0.10
34			726,997,933.17		Value											0.30
35															Total Profile Score:	3.90 *
36															Estimated 2021 Financial Profile Designation:	RECOGNITION
37																
38																
39																
40																
41																
42																

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		221,358,628	1,120,428	31,899,736	16,008,200	2,197,071	5,036,183	111,365,942	0	3,982,451
5	Investments	120									
6	Taxes Receivable	130	109,904,362	18,486,342	17,327,252	6,269,801	7,476,924			2,977,109	2,433,711
7	Interfund Receivables	140	500,170								
8	Intergovernmental Accounts Receivable	150	16,211,415			19,006,488					
9	Other Receivables	160	408,082	480,240		759,761		43,281	1,354,213		
10	Inventory	170	30,589								
11	Prepaid Items	180	5,527,927	57,895							
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		353,941,173	20,144,905	49,226,988	42,044,250	9,673,995	5,079,464	112,720,155	2,977,109	6,416,162
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410								500,170	
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	19,985,714	10,466,155		148,225		90,754		17,973	704,859
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	30,973,991	319,117		75,621	638,631			2,786	
31	Payroll Deductions & Withholdings	480	422,779				537,430				
32	Deferred Revenues & Other Current Liabilities	490	112,376,878	17,712,127	16,601,580	21,019,702	6,611,366			2,852,427	2,331,786
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		163,759,362	28,497,399	16,601,580	21,243,548	7,787,427	90,754	0	3,373,356	3,036,645
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	5,558,516	57,895	32,625,408	20,800,702	1,886,568	4,988,710	0	0	3,379,517
39	Unreserved Fund Balance	730	184,623,295	(8,410,389)	0	0	0	0	112,720,155	(396,247)	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		353,941,173	20,144,905	49,226,988	42,044,250	9,673,995	5,079,464	112,720,155	2,977,109	6,416,162

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)		Account Groups		
2			Acct. #	Agency Fund	General Fixed Assets
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		3,538,922		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		3,538,922		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		28,394,912	
17	Building & Building Improvements	230		356,591,253	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		16,342,222	
20	Construction in Progress	260		28,064,556	
21	Amount Available in Debt Service Funds	340			49,226,988
22	Amount to be Provided for Payment on Long-Term Debt	350			170,655,113
23	Total Capital Assets			429,392,943	219,882,101
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	3,538,922		
34	Total Current Liabilities		3,538,922		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			219,882,101
37	Total Long-Term Liabilities				219,882,101
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			429,392,943	
41	Total Liabilities and Fund Balance		3,538,922	429,392,943	219,882,101

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	214,052,420	37,075,540	33,004,953	15,849,873	17,067,484	1,495,918	6,325,232	5,357,785	4,351,312
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	194,596,493	17,566,648	0	15,929,424	0	0	0	0	0
7	FEDERAL SOURCES	4000	47,994,424	0	0	227,442	0	0	0	0	0
8	Total Direct Receipts/Revenues		456,643,337	54,642,188	33,004,953	32,006,739	17,067,484	1,495,918	6,325,232	5,357,785	4,351,312
9	Receipts/Revenues for "On Behalf" Payments ²	3998	104,503,036								
10	Total Receipts/Revenues		561,146,373	54,642,188	33,004,953	32,006,739	17,067,484	1,495,918	6,325,232	5,357,785	4,351,312
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	268,894,400				5,383,645				
13	Support Services	2000	134,770,545	74,828,757		28,145,571	10,942,284	0		6,718,375	1,496,746
14	Community Services	3000	3,036,373	0		0	199,716				
15	Payments to Other Districts & Governmental Units	4000	9,581,182	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	42,701,672	1,373,245	0			0	0
17	Total Direct Disbursements/Expenditures		416,282,500	74,828,757	42,701,672	29,518,816	16,525,645	0		6,718,375	1,496,746
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	104,503,036	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		520,785,536	74,828,757	42,701,672	29,518,816	16,525,645	0		6,718,375	1,496,746
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		40,360,837	(20,186,569)	(9,696,719)	2,487,923	541,839	1,495,918	6,325,232	(1,360,590)	2,854,566
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120		6,200,000							
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	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			717,291						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			14,744						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			9,605,212						
44	Total Other Sources of Funds		0	6,200,000	10,337,247	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							6,200,000		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
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		717,291							
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		14,744							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		9,605,212	732,035	0	0	0	0	6,200,000	0	0
77	Total Other Sources/Uses of Funds		(9,605,212)	5,467,965	10,337,247	0	0	0	(6,200,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		30,755,625	(14,718,604)	640,528	2,487,923	541,839	1,495,918	125,232	(1,360,590)	2,854,566
79	Fund Balances - July 1, 2019		159,426,186	6,366,110	31,984,880	18,312,779	1,344,729	3,492,792	112,594,923	964,343	524,951
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		190,181,811	(8,352,494)	32,625,408	20,800,702	1,886,568	4,988,710	112,720,155	(396,247)	3,379,517

**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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		170,878,537	35,008,672	32,997,333	14,677,912				5,356,607	4,350,371
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	34,005,944								
8	FICA/Medicare Only Purposes Levies	1150					13,020,880				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		204,884,481	35,008,672	32,997,333	14,677,912	13,020,880	0	0	5,356,607	4,350,371
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220	18,875								
16	Corporate Personal Property Replacement Taxes ⁹	1230					4,043,592				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	172,200								
18	Total Payments in Lieu of Taxes		191,075	0	0	0	4,043,592	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	1,920,476								
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	259,108								
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	25,279								
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		2,204,538								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				1,166,393					
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									

**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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					1,166,393					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	46,398	8,061	7,620	4,040	3,012	1	6,325,232	1,178	941
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		46,398	8,061	7,620	4,040	3,012	1	6,325,232	1,178	941
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,520,934								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		2,520,934								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	116,308								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	111,291								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	652,735								
82	Total District/School Activity Income		880,334	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	2,533,203								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	1,331								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	271								
93	Total Textbook Income		2,534,805								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	1,472	636,172							
96	Contributions and Donations from Private Sources	1920	39,357								
97	Impact Fees from Municipal or County Governments	1930						1,495,917			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	74,870	450							
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	79,960								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	0								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	363,580	315							
107	Other Local Revenues (Describe & Itemize)	1999	230,616	1,421,870		1,528					

**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)
108	Total Other Revenue from Local Sources		789,855	2,058,807	0	1,528	0	1,495,917	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	214,052,420	37,075,540	33,004,953	15,849,873	17,067,484	1,495,918	6,325,232	5,357,785	4,351,312
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	180,382,359	17,516,648							
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	Total Unrestricted Grants-In-Aid		180,382,359	17,516,648	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	3,957,583								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	648,311								
129	Special Education - Orphanage - Summer Individual	3130	55,473								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		4,661,367	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	288,995								
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	Total Career and Technical Education		288,995	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
146	State Free Lunch & Breakfast	3360	166,840									
147	School Breakfast Initiative	3365										
148	Driver Education	3370	173,401									
149	Adult Ed (from ICCB)	3410										
150	Adult Ed - Other (Describe & Itemize)	3499										
151	TRANSPORTATION											
152	Transportation - Regular and Vocational	3500				7,479,945						
153	Transportation - Special Education	3510				8,449,479						
154	Transportation - Other (Describe & Itemize)	3599										
155	Total Transportation		0	0		15,929,424	0					
156	Learning Improvement - Change Grants	3610										
157	Scientific Literacy	3660										
158	Truant Alternative/Optional Education	3695										
159	Early Childhood - Block Grant	3705	7,011,784									
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	1,911,747	50,000								
169	Total Restricted Grants-In-Aid		14,214,134	50,000	0	15,929,424	0	0	0	0	0	
170	Total Receipts from State Sources	3000	194,596,493	17,566,648	0	15,929,424	0	0	0	0	0	
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)											
173	Federal Impact Aid	4001										
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009										
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0	
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)											
177	Head Start	4045										
178	Construction (Impact Aid)	4050										
179	MAGNET	4060										
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090										
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0	
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)											
183	TITLE V											
184	Title V - Innovation and Flexibility Formula	4100										
185	Title V - District Projects	4105										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(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
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	7,896,257								
192	Special Milk Program	4215	2,324								
193	School Breakfast Program	4220	2,858,286								
194	Summer Food Service Program	4225	3,266,692								
195	Child Adult Care Food Program	4226	2,137,285								
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299	0								
198	Total Food Service		16,160,844				0				
199	TITLE I										
200	Title I - Low Income	4300	9,932,224								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	351,413								
204	Total Title I		10,283,637	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421	344,382								
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		344,382	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	163,391								
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	8,004,248								
214	Fed - Spec Education - IDEA - Room & Board	4625	402,125								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		8,569,764	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799	474,484								
221	Total CTE - Perkins		474,484	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									

**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
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902	127,722								
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	1,196,047								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	2,207,312								
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	1,201,571								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	804,054			227,442					
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	6,624,607								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		47,994,424	0	0	227,442	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	47,994,424	0	0	227,442	0	0	0	0	0
268	Total Direct Receipts/Revenues		456,643,337	54,642,188	33,004,953	32,006,739	17,067,484	1,495,918	6,325,232	5,357,785	4,351,312

**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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	99,385,134	27,406,205	1,514,659	11,302,305	109,802	409,027	924,576		141,051,708	153,971,256
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	4,437,756	1,566,335	8,119	22,603	321				6,035,134	6,001,797
8	Special Education Programs (Functions 1200-1220)	1200	36,938,389	11,448,035	339,207	208,730		50	184,250		49,118,661	44,754,160
9	Special Education Programs Pre-K	1225	2,184,194	835,484	32	7,900			0		3,027,610	2,732,963
10	Remedial and Supplemental Programs K-12	1250	3,504,377	847,117	452,490	267,479		0	276,670		5,348,133	5,331,527
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	4,325,136	1,230,821	263,724	215,657	184,735		311,906		6,531,979	7,153,332
14	Interscholastic Programs	1500	2,824,973	400,837	457,268	339,236	9,660				4,031,974	4,895,769
15	Summer School Programs	1600	385,977	50,760	17,768	5,151					459,656	462,074
16	Gifted Programs	1650	4,428,849	1,283,585	100,702	10,775		219	1,821		5,825,951	6,015,387
17	Driver's Education Programs	1700	461,232	142,442		0					603,674	859,049
18	Bilingual Programs	1800	34,138,385	9,938,532	54,521	288,491			0		44,419,929	41,811,626
19	Truant Alternative & Optional Programs	1900	1,861,999	532,595	5,642	39,755			0		2,439,991	1,967,238
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	194,876,401	55,682,748	3,214,132	12,708,082	304,518	409,296	1,699,223	0	268,894,400	275,956,178
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	8,544,165	2,632,715	107,214	30,343		0			11,314,437	10,672,599
37	Guidance Services	2120	4,289,444	1,257,260	160,487	14,662					5,721,853	5,607,973
38	Health Services	2130	4,623,209	1,198,984	848,711	84,603			55,697		6,811,204	9,949,593
39	Psychological Services	2140	1,612,599	398,801	81,763	31,470					2,124,633	
40	Speech Pathology & Audiology Services	2150	4,846,376	1,335,868	2,509,466	44,200					8,735,910	7,628,181
41	Other Support Services - Pupils (Describe & Itemize)	2190	2,412,140	34,300	31,641	40,857					2,518,938	2,482,268
42	Total Support Services - Pupils	2100	26,327,933	6,857,928	3,739,282	246,135	0	0	55,697	0	37,226,975	36,340,614
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	7,188,982	2,134,263	2,095,879	302,299		53,365	9,543		11,784,331	10,097,982
45	Educational Media Services	2220	2,099,813	714,480	911	290,342		0			3,105,546	2,999,994
46	Assessment & Testing	2230	1,236,910	215,611	809,688	64,037					2,326,246	2,533,454
47	Total Support Services - Instructional Staff	2200	10,525,705	3,064,354	2,906,478	656,678	0	53,365	9,543	0	17,216,123	15,631,430
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	833	4,875	14,187	11,102		4,163	525		35,685	104,862
50	Executive Administration Services	2320	2,668,811	366,546	585,956	55,456		72,341	540		3,749,650	3,336,056
51	Special Area Administration Services	2330	3,919,777	851,355	272,769	32,263		80,822	5,248		5,162,234	5,427,181
52	Tort Immunity Services	2360 - 2370			903,386						903,386	489,000
53	Total Support Services - General Administration	2300	6,589,421	1,222,776	1,776,298	98,821	0	157,326	6,313	0	9,850,955	9,357,099

**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
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	17,137,352	4,572,323	35,397	31,495		4,900		385,550	22,167,017	21,109,516
56	Other Support Services - School Admin (Describe & Itemize)	2490	4,744,516	1,285,236	5,780	744		0			6,036,276	7,138,453
57	Total Support Services - School Administration	2400	21,881,868	5,857,559	41,177	32,239	0	4,900	0	385,550	28,203,293	28,247,969
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	214,443	40,272	162,389	670		829			418,603	540,908
60	Fiscal Services	2520	1,565,517	240,962	258,872	16,272	1,488,294	105,925	2,346		3,678,188	2,071,074
61	Operation & Maintenance of Plant Services	2540	714,922	56,689	340,585	506,520	1,120,926		237,411		2,977,053	3,618,995
62	Pupil Transportation Services	2550	55,929	6,765	1,115,865						1,178,559	1,701,380
63	Food Services	2560	5,759,507	2,206,624	702,762	7,224,290	0	31,905	115,722		16,040,810	14,872,659
64	Internal Services	2570	1,076,213	236,026	389,424	493,528	118,997		274,426		2,588,614	2,455,939
65	Total Support Services - Business	2500	9,386,531	2,787,338	2,969,897	8,241,280	2,728,217	138,659	629,905	0	26,881,827	25,260,955
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	31,140
68	Planning, Research, Development, & Evaluation Services	2620			52,650						52,650	33,000
69	Information Services	2630	470,309	86,658	188,801	5,192		5,245			756,205	818,436
70	Staff Services	2640	1,404,568	218,490	1,062,586	14,970		33,615	4,270		2,738,499	3,015,987
71	Data Processing Services	2660	3,338,995	479,278	3,429,111	1,044,863	12,163		1,331,243		9,635,653	16,869,981
72	Total Support Services - Central	2600	5,213,872	784,426	4,733,148	1,065,025	12,163	38,860	1,335,513	0	13,183,007	20,768,544
73	Other Support Services (Describe & Itemize)	2900	400,730	80,621	32,189	1,694,825					2,208,365	1,772,012
74	Total Support Services	2000	80,326,060	20,655,002	16,198,469	12,035,003	2,740,380	393,110	2,036,971	385,550	134,770,545	137,378,623
75	COMMUNITY SERVICES (ED)	3000	2,047,877	374,473	491,013	120,783	129	0	2,098		3,036,373	3,366,937
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			126,154						126,154	100,000
79	Payments for Special Education Programs	4120			180,301			81,778			262,079	125,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			96,000						96,000	
84	Total Payments to Other Govt Units (In-State)	4100			402,455			81,778			484,233	225,000
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220						9,096,949			9,096,949	11,000,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						9,096,949			9,096,949	11,000,000
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			402,455			9,178,727			9,581,182	11,225,000
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									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)	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
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		277,250,338	76,712,223	20,306,069	24,863,868	3,045,027	9,981,133	3,738,292	385,550	416,282,500	427,926,738
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										40,360,837	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530			601,288	741	41,834,061				42,436,090	34,100,835
124	Operation & Maintenance of Plant Services	2540	9,854,664	1,739,976	13,997,006	6,721,443	59,521	8,611	11,446		32,392,667	33,168,125
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	9,854,664	1,739,976	14,598,294	6,722,184	41,893,582	8,611	11,446	0	74,828,757	67,268,960
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	9,854,664	1,739,976	14,598,294	6,722,184	41,893,582	8,611	11,446	0	74,828,757	67,268,960
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		9,854,664	1,739,976	14,598,294	6,722,184	41,893,582	8,611	11,446	0	74,828,757	67,268,960
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(20,186,569)	
153												

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

1	A	B	C	D	E	F	G	H	I	J	K	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
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						22,955,715			22,955,715	22,955,715
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
170								19,745,957			19,745,957	19,745,957
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
172	Total Debt Services	5000			0			42,701,672			42,701,672	42,701,672
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			42,701,672			42,701,672	42,701,672
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,696,719)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	14,646,805	4,598,724	1,139,974	2,435,804	5,319,966	4,298			28,145,571	28,589,295
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	14,646,805	4,598,724	1,139,974	2,435,804	5,319,966	4,298	0	0	28,145,571	28,589,295
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120			0						0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									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)	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
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						19,717			19,717	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,353,528			1,353,528	1,373,245
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						1,373,245			1,373,245	1,373,245
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		14,646,805	4,598,724	1,139,974	2,435,804	5,319,966	1,377,543	0	0	29,518,816	29,962,540
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,487,923	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		1,407,042							1,407,042	1,166,266
216	Pre-K Programs	1125		243,603							243,603	246,925
217	Special Education Programs (Functions 1200-1220)	1200		2,536,102							2,536,102	2,332,955
218	Special Education Programs - Pre-K	1225		116,470							116,470	110,422
219	Remedial and Supplemental Programs - K-12	1250		217,106							217,106	214,491
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		55,951							55,951	104,150
223	Interscholastic Programs	1500		153,787							153,787	157,063
224	Summer School Programs	1600		38,289							38,289	29,840
225	Gifted Programs	1650		60,271							60,271	58,346
226	Driver's Education Programs	1700		6,913							6,913	8,918
227	Bilingual Programs	1800		513,473							513,473	477,833
228	Truants' Alternative & Optional Programs	1900		34,638							34,638	23,799
229	Total Instruction	1000		5,383,645							5,383,645	4,931,008
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		444,713							444,713	597,208
233	Guidance Services	2120		201,974							201,974	208,696
234	Health Services	2130		547,156							547,156	562,151
235	Psychological Services	2140		22,786							22,786	
236	Speech Pathology & Audiology Services	2150		67,893							67,893	59,056
237	Other Support Services - Pupils (Describe & Itemize)	2190		188,959							188,959	226,917
238	Total Support Services - Pupils	2100		1,473,481							1,473,481	1,654,028
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		186,444							186,444	149,072
241	Educational Media Services	2220		251,080							251,080	246,625
242	Assessment & Testing	2230		90,929							90,929	97,730
243	Total Support Services - Instructional Staff	2200		528,453							528,453	493,427
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		220							220	1,955
246	Executive Administration Services	2320		190,388							190,388	170,396

**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
247	Service Area Administrative Services	2330		239,924							239,924	246,057
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		77,612							77,612	90,321
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		508,144							508,144	508,729
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		955,876							955,876	937,548
260	Other Support Services - School Administration (Describe & Itemize)	2490		434,134							434,134	447,119
261	Total Support Services - School Administration	2400		1,390,010							1,390,010	1,384,667
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		3,331							3,331	8,506
264	Fiscal Services	2520		291,646							291,646	286,050
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		2,260,611							2,260,611	2,041,577
267	Pupil Transportation Services	2550		3,120,436							3,120,436	3,161,486
268	Food Services	2560		314,913							314,913	163,605
269	Internal Services	2570		34,362							34,362	223,375
270	Total Support Services - Business	2500		6,025,299							6,025,299	5,884,599
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	11,209
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630		90,644							90,644	96,414
275	Staff Services	2640		262,001							262,001	297,984
276	Data Processing Services	2660		590,965							590,965	581,698
277	Total Support Services - Central	2600		943,610							943,610	987,305
278	Other Support Services (Describe & Itemize)	2900		73,287							73,287	62,291
279	Total Support Services	2000		10,942,284							10,942,284	10,975,046
280	COMMUNITY SERVICES (MR/SS)	3000		199,716							199,716	185,974
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	5000								0	0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			16,525,645				0			16,525,645	16,092,028
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										541,839	
297												

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

1	A	B	C	D	E	F	G	H	I	J	K	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
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530									0	300,000
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	300,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	300,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,495,918	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361			24,356						24,356	10,000
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			2,656,830						2,656,830	3,500,000
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self-Insurance)	2364			106,287						106,287	140,000
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366			1,784,684						1,784,684	50,000
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	375,104	40,361	1,155,357						1,570,822	1,598,138
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369			168,649						168,649	300,000
328	Property Insurance (Buildings & Grounds)	2371			406,747						406,747	400,000
329	Vehicle Insurance (Transportation)	2372									0	
330	Total Support Services - General Administration	2000	375,104	40,361	6,302,910	0	0	0	0	0	6,718,375	5,998,138
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		375,104	40,361	6,302,910	0	0	0	0	0	6,718,375	5,998,138
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,360,590)	

**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
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530			0		1,496,746				1,496,746	4,000,000
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	0	0	0	0	1,496,746	0	0	0	1,496,746	4,000,000
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	0	0	0	0	1,496,746	0	0	0	1,496,746	4,000,000
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
364											0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	0	0	1,496,746	0	0	0	1,496,746	4,000,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,854,566	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	170,878,537	83,943,779	86,934,758	175,561,526	91,617,747
5	Operations & Maintenance	35,008,672	16,937,913	18,070,759	35,424,255	18,486,342
6	Debt Services **	32,997,333	15,875,909	17,121,424	33,203,161	17,327,252
7	Transportation	14,677,912	5,744,638	8,933,274	12,014,439	6,269,801
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	5,356,607	2,727,744	2,628,863	5,704,853	2,977,109
12	Fire Prevention & Safety	4,350,371	2,229,861	2,120,510	4,663,572	2,433,711
13	Leasing Levy	0		0		0
14	Special Education	34,005,944	16,754,915	17,251,029	35,041,530	18,286,615
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	13,020,880	6,322,376	6,698,504	13,222,731	6,900,355
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	310,296,256	150,537,135	159,759,121	314,836,067	164,298,932
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2019	Beginning	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020		Outstanding Ending June 30, 2020		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes							0		
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund							0		
7	Operations & Maintenance Fund							0		
8	Debt Services - Construction							0		
9	Debt Services - Working Cash							0		
10	Debt Services - Refunding Bonds							0		
11	Transportation Fund							0		
12	Municipal Retirement/Social Security Fund							0		
13	Fire Prevention & Safety Fund							0		
14	Other - (Describe & Itemize)							0		
15	Total TAWs		0		0	0		0		
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund							0		
18	Operations & Maintenance Fund							0		
19	Fire Prevention & Safety Fund							0		
20	Other - (Describe & Itemize)							0		
21	Total TANs		0		0	0		0		
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0		
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)							0		
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)							0		
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Described and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long- Term Debt
31	GO Capital Appreciation School Bonds, Series 2002	03/25/02	54,499,619	6	8,743,645			7,678,182	1,065,463	826,928
32	GO Capital Appreciation School Bonds, Series 2003B	03/20/03	65,999,779	6	31,643,838			960,659	30,683,179	23,813,859
33	Limited School Bonds, Series 2009	09/01/09	34,405,000	3,4,5	5,650,000			1,350,000	4,300,000	3,337,320
34	Taxable GO Limites School Bonds, Series 2011A	03/30/11	25,925,000	1, 3, 5, 6	7,545,000			2,945,000	4,600,000	3,570,157
35	Taxable GO limites School Bonds, Series 2011B	03/30/11	2,030,000	6	430,000			200,000	230,000	178,508
36	General Obligation Limited School Bonds, Series 2012B	03/15/12	31,045,000	1, 3	20,770,000				20,770,000	16,120,033
37	General Obligation Limited School Bonds, Series 2015A	02/18/15	44,310,000	1, 3	44,310,000				44,310,000	34,389,921
38	Taxable GO Ltd. Refunding School Bonds, Series 2015B	02/18/15	10,780,000	3	10,780,000				10,780,000	8,366,584
39	GO Refunding School Bonds, Series 2015C	02/18/15	19,325,000	3	6,095,000			6,095,000	0	
40	GO Refunding School Bonds, Series 2015D	02/18/15	101,575,000	3	101,575,000				101,575,000	78,834,489
41	2007 6.2M Debt Certificates	09/28/07	6,200,000	7	1,712,734			424,037	1,288,697	1,000,185
42	Long Term Purchase Contracts	various		8	1,353,353			1,353,353	0	
43	2017 0.5M Debt Certificate	10/20/17	466,270	7	373,016			93,254	279,762	217,129
44									0	
45									0	
46									0	
47									0	
48									0	
49			396,560,668		240,981,586	0	0	21,099,485	219,882,101	170,655,113
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds				7. Other Debt certificates		
53	2. Funding Bonds			5. Tort Judgment Bonds				8. Other Purchase contracts/leases		
54	3. Refunding Bonds			6. Building Bonds				9. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2019										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		34,005,944			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					79,960
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					173,401
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	34,005,944	0	0	253,361
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		34,005,944			253,361
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	34,005,944	0	0	253,361
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0

28 SCHEDULE OF TORT IMMUNITY EXPENDITURES^a

29

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

31 If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

32

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

35 **Expenditures:**

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

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

47

48 ^b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	28,397,412		2,500	28,394,912						28,394,912
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	632,712,633	30,757,688	677,590	662,792,731	50	292,213,395	14,665,673	677,590	306,201,478	356,591,253
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	26,739,351	580,814	201,620	27,118,545	10	19,755,226	2,463,386	201,620	22,016,992	5,101,553
13	5 Yr Schedule	252	28,324,494	5,302,446	4,852,445	28,774,495	5	18,954,451	3,431,820	4,852,445	17,533,826	11,240,669
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	12,959,905	44,965,532	29,860,881	28,064,556	--					28,064,556
16	Total Capital Assets	200	729,133,795	81,606,480	35,595,036	775,145,239		330,923,072	20,560,879	5,731,655	345,752,296	429,392,943
17	Non-Capitalized Equipment	700				3,749,738	10		374,974			
18	Allowable Depreciation								20,935,853			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	416,282,500
9	O&M	Expenditures 15-22, L151		Total Expenditures		74,828,757
10	DS	Expenditures 15-22, L174		Total Expenditures		42,701,672
11	TR	Expenditures 15-22, L210		Total Expenditures		29,518,816
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		16,525,645
13	TORT	Expenditures 15-22, L342		Total Expenditures		6,718,375
14				Total Expenditures	\$	586,575,765
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
16						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		6,034,813
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		3,027,610
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		459,656
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		0
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		3,034,146
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		9,581,182
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		3,045,027
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		3,738,292
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		41,893,582
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		11,446
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		19,745,957
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		1,353,528
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		5,319,966
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		243,603
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		116,470
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		38,289
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		199,716
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	97,843,283
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		488,732,482
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		33,624.60
80				Estimated OEPP (Line 78 divided by Line 79)	\$	14,534.97
81						

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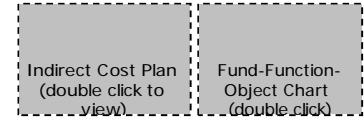
Illinois State Board of Education
School Business Services Department

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>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
Ed-Instruction-Purchased Services	10-1000-300	ALEXIAN BROTHERS BEHAVIORAL HEALTH	41,290	25,000	16,290
Ed-Instruction-Purchased Services	10-1000-300	ATHLETICO MANAGEMNET LLC	196,743	25,000	171,743
Ed-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	287,859	25,000	262,859
Ed-Instruction-Purchased Services	10-1000-300	COMMUNITY UNIT SCHOOL DISTRICT	134,250	25,000	109,250
Ed-Instruction-Purchased Services	10-1000-300	HOUCHEN BINDERY LTD	25,076	25,000	76
Ed-Instruction-Purchased Services	10-1000-300	IMAGINE LEARNING, INC	26,288	25,000	1,288
Ed-Instruction-Purchased Services	10-1000-300	INTERNATIONAL BACCALAUREATE ORGA	28,500	25,000	3,500
Ed-Instruction-Purchased Services	10-1000-300	LEARNING A-Z	48,130	25,000	23,130
Ed-Instruction-Purchased Services	10-1000-300	MARCO TECHNOLOGIES LLC	266,463	25,000	241,463
Ed-Instruction-Purchased Services	10-1000-300	N2Y LLC	68,139	25,000	43,139
Ed-Instruction-Purchased Services	10-1000-300	NORTHWESTERN UNIVERSITY	42,707	25,000	17,707
Ed-Instruction-Purchased Services	10-1000-300	PRESENCE SAINT JOSEPH HOSPITAL	31,776	25,000	6,776
Ed-Instruction-Purchased Services	10-1000-300	RIDDELL ALL AMERICAN	72,056	25,000	47,056
Ed-Instruction-Purchased Services	10-1000-300	SCHOOLMINT INC	132,750	25,000	107,750
Ed-Instruction-Purchased Services	10-1000-300	SPRINT SOLUTIONS, INC	33,601	25,000	8,601
Ed-Instruction-Purchased Services	10-1000-300	STREAMWOOD BEHAVIORIAL HEALTH	71,088	25,000	46,088
Ed-Instruction-Purchased Services	10-1000-300	TIERNEY BROTHER INC	56,550	25,000	31,550
Ed-Instruction-Supplies & Materials	10-1000-400	B S N SPORTS	69,327	25,000	44,327
Ed-Instruction-Supplies & Materials	10-1000-400	CENGAGE LEARNING INC	59,354	25,000	34,354
Ed-Instruction-Supplies & Materials	10-1000-400	E T A HAND 2 MIND	26,118	25,000	1,118
Ed-Instruction-Supplies & Materials	10-1000-400	EASTBAY INC	51,066	25,000	26,066
Ed-Instruction-Supplies & Materials	10-1000-400	ESTRELLITA	106,496	25,000	81,496
Ed-Instruction-Supplies & Materials	10-1000-400	FLINN SCIENTIFIC INC	48,792	25,000	23,792
Ed-Instruction-Supplies & Materials	10-1000-400	FRANK COONEY COMPANY	40,926	25,000	15,926

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)
Ed-Instruction-Supplies & Materials	10-1000-400	GENERAL PRINTING AND DESIGN, INC	36,934	25,000	11,934
Ed-Instruction-Supplies & Materials	10-1000-400	LAKESHORE LEARNING MATERIALS	30,284	25,000	5,284
Ed-Instruction-Supplies & Materials	10-1000-400	MACKIN BOOK COMPANY	77,930	25,000	52,930
Ed-Instruction-Supplies & Materials	10-1000-400	MCGRAW-HILL SCHOOL EDUCATION HOL	37,694	25,000	12,694
Ed-Instruction-Supplies & Materials	10-1000-400	MONSTER TECHNOLOGY, LLC	57,875	25,000	32,875
Ed-Instruction-Supplies & Materials	10-1000-400	MUSIC & ARTS CENTERS. INC	58,586	25,000	33,586
Ed-Instruction-Supplies & Materials	10-1000-400	NASCO - WI	67,041	25,000	42,041
Ed-Instruction-Supplies & Materials	10-1000-400	OFFICE DEPOT	424,225	25,000	399,225
Ed-Instruction-Supplies & Materials	10-1000-400	PCM SALES,INC	42,910	25,000	17,910
Ed-Instruction-Supplies & Materials	10-1000-400	SCHOOL SPECIALTY INC	149,435	25,000	124,435
Ed-Instruction-Supplies & Materials	10-1000-400	U S GAMES INC	87,063	25,000	62,063
Ed-Instruction-Supplies & Materials	10-1000-400	VERITIV OPERATING COMPANY FORMER	171,106	25,000	146,106
Ed-Instruction-Supplies & Materials	10-1000-400	VERITIVE OPERATING COMPANY FORME	57,629	25,000	32,629
Ed-Instruction-Supplies & Materials	10-1000-400	WAREHOUSE DIRECT, INC	393,755	25,000	368,755
Ed-Instruction-Other	10-1000-600	ELGIN COMMUNITY COLLEGE	264,553	25,000	239,553
Ed-Instruction-Other	10-1000-600	OMBUDSMAN EDUCATIONAL SERV	89,500	25,000	64,500
Ed-Support Services: Pupils-Purchased Services	10-2100-300	ADVANCED MEDICAL PERSONNEL SERVIC	121,490	25,000	96,490
Ed-Support Services: Pupils-Purchased Services	10-2100-300	AMERICAN HOME HEALTH CORPORATIO	47,044	25,000	22,044
Ed-Support Services: Pupils-Purchased Services	10-2100-300	ANA ISABEL GRZYBEK	90,975	25,000	65,975
Ed-Support Services: Pupils-Purchased Services	10-2100-300	ARLINGDALE HEALTHCARE INC	200,438	25,000	175,438
Ed-Support Services: Pupils-Purchased Services	10-2100-300	BILINGUAL THERAPIES, INC	94,514	25,000	69,514
Ed-Support Services: Pupils-Purchased Services	10-2100-300	CAREERSTAFF UNLIMITED, LLC	31,664	25,000	6,664
Ed-Support Services: Pupils-Purchased Services	10-2100-300	CENTER FOR PSYCHOLOGICAL SERVICES	80,539	25,000	55,539
Ed-Support Services: Pupils-Purchased Services	10-2100-300	CHERYL LIPKIE	40,330	25,000	15,330
Ed-Support Services: Pupils-Purchased Services	10-2100-300	COMMUNITY THERAPY CORP	1,063,281	25,000	1,038,281
Ed-Support Services: Pupils-Purchased Services	10-2100-300	CONTINUUM PEDIATRIC NURSING	107,984	25,000	82,984
Ed-Support Services: Pupils-Purchased Services	10-2100-300	E B S HEALTHCARE STAFFING SERVICES IN	285,629	25,000	260,629
Ed-Support Services: Pupils-Purchased Services	10-2100-300	FOXHIRE, LLC	65,915	25,000	40,915
Ed-Support Services: Pupils-Purchased Services	10-2100-300	GENEVA HEARING SERVICES,PC	197,000	25,000	172,000
Ed-Support Services: Pupils-Purchased Services	10-2100-300	GORBOLD BEHAVIORAL CONSULTING INC	103,839	25,000	78,839
Ed-Support Services: Pupils-Purchased Services	10-2100-300	HERFF JONES, INC	26,641	25,000	1,641
Ed-Support Services: Pupils-Purchased Services	10-2100-300	HORIZONS REHABILITATION SERVICES, LT	33,189	25,000	8,189
Ed-Support Services: Pupils-Purchased Services	10-2100-300	KATHERINE ANN BURGESS	92,490	25,000	67,490
Ed-Support Services: Pupils-Purchased Services	10-2100-300	MARIA T. RODRIGUEZ	86,976	25,000	61,976
Ed-Support Services: Pupils-Purchased Services	10-2100-300	MAXIM HEALTHCARE SERVICES	44,006	25,000	19,006
Ed-Support Services: Pupils-Purchased Services	10-2100-300	MEDISCAN, INC	104,086	25,000	79,086
Ed-Support Services: Pupils-Purchased Services	10-2100-300	ROCKSTAR RECRUITING LLC	72,970	25,000	47,970
Ed-Support Services: Pupils-Purchased Services	10-2100-300	SCHOOL HEALTH CORP	75,250	25,000	50,250
Ed-Support Services: Pupils-Purchased Services	10-2100-300	SPEECH PATHOLOGY SERVICES	75,619	25,000	50,619
Ed-Support Services: Pupils-Purchased Services	10-2100-300	STAFFING OPTIONS & SOLUTIONS INC	159,057	25,000	134,057
Ed-Support Services: Pupils-Purchased Services	10-2100-300	SUNBELT STAFFING LLC	85,485	25,000	60,485
Ed-Support Services: Pupils-Purchased Services	10-2100-300	THERAPY CARE LTD	151,375	25,000	126,375
Ed-Support Services: Pupils-Purchased Services	10-2100-300	TOP ECHELON CONTRACTING, LLC	58,046	25,000	33,046
Ed-Support Services: Pupils-Purchased Services	10-2100-300	VAN ACKER, RICHARD M	33,750	25,000	8,750
Ed-Support Services: Pupils-Purchased Services	10-2100-300	YANITZA MARIE VAZQUEZ	64,155	25,000	39,155
Ed-Support Services: Pupils-Supplies & Materials	10-2100-400	OFFICE DEPOT	29,570	25,000	4,570

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)
Ed-Support Services: Pupils-Supplies & Materials	10-2100-400	PEARSON ASSESSMENTS	71,080	25,000	46,080
Ed-Support Services: Pupils-Supplies & Materials	10-2100-400	SCHOOL HEALTH CORP	28,897	25,000	3,897
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	ADVANCE EDUCATION, INC	29,650	25,000	4,650
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	APEX LEARNING, INC	416,875	25,000	391,875
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	AVID CENTER	89,202	25,000	64,202
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - EXAMS	179,606	25,000	154,606
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - PSAT/NMSQT	74,120	25,000	49,120
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	DISCOVERY EDUCATION, INC	554,400	25,000	529,400
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	DRC/CTB	32,722	25,000	7,722
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	DUAL LANGUAGE EDUCATION OF NEW M	83,421	25,000	58,421
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	GOLDEN APPLE FOUNDATION FOR EXCEL	50,000	25,000	25,000
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	GREAT MINDS	31,500	25,000	6,500
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	HOUGHTON MIFFLIN HARCOURT PUBLIS	174,478	25,000	149,478
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	INSTRUCTIONAL COACHING GROUP, LLC	32,500	25,000	7,500
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	KIMBERLY DAWN BRANDON	26,240	25,000	1,240
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	MUSIC & ARTS CENTERS. INC	44,481	25,000	19,481
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	NAVIANCE, INC	106,627	25,000	81,627
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	NORTHWEST EVALUATION ASSOCIATION	270,750	25,000	245,750
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	RENAISSANCE LEARNING INC	115,700	25,000	90,700
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	RIVERSIDE PUBLISHING	63,139	25,000	38,139
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	ROOSEVELT UNIVERSITY	25,800	25,000	800
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	SOLUTION TREE, INC	51,315	25,000	26,315
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	THE HANOVER RESEARCH COUNCIL, LLC	71,200	25,000	46,200
Ed-Support Services: Instructional Staff-Purchased Services	10-2200-300	WISCONSIN CENTER FOR EDUCATION PR	31,500	25,000	6,500
Ed-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	DEMCO	26,638	25,000	1,638
Ed-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	FOLLETT SCHOOL SOLUTIONS INC	159,514	25,000	134,514
Ed-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	LAKESHORE LEARNING MTLs - CALIFORN	27,295	25,000	2,295
Ed-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	MACKIN BOOK COMPANY	33,295	25,000	8,295
Ed-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	SCHOOL SPECIALTY INC	38,228	25,000	13,228
Ed-Support Services: Instructional Staff-Other	10-2200-600	NORTHERN ILLINOIS UNIVERSITY	72,000	25,000	47,000
Ed-Support Services: General Admin-Purchased Services	10-2300-300	ALIGNMENT COLLABORATIVE FOR EDUCA	51,000	25,000	26,000
Ed-Support Services: General Admin-Purchased Services	10-2300-300	BRECHT'S DATABASE SOLUTIONS, INC	53,949	25,000	28,949
Ed-Support Services: General Admin-Purchased Services	10-2300-300	CHICAGO AREA INTERPRETER REFERRALS	132,419	25,000	107,419
Ed-Support Services: General Admin-Purchased Services	10-2300-300	DEFINED LEARNING, LLC	400,520	25,000	375,520
Ed-Support Services: General Admin-Purchased Services	10-2300-300	FRANCZEK RADELET	344,797	25,000	319,797
Ed-Support Services: General Admin-Purchased Services	10-2300-300	ILLINOIS ASSN. OF SCHOOL BOARDS	33,520	25,000	8,520
Ed-Support Services: General Admin-Purchased Services	10-2300-300	THE BOARD OF TRUSTEES OF THE UNIVER	32,000	25,000	7,000
Ed-Support Services: General Admin-Other	10-2300-600	AMERICAN ASSOC OF SCHOOL ADMINIST	48,000	25,000	23,000
Ed-Business: Direction of Business Spt. Srv-Purchased Services	10-2510-300	BARAGAR DEMOGRAPHICS	48,720	25,000	23,720
Ed-Business: Direction of Business Spt. Srv-Purchased Services	10-2510-300	R.V. KUHNS & ASSOCIATES, INC	45,000	25,000	20,000
Ed-Business: Direction of Business Spt. Srv-Purchased Services	10-2510-300	The Don Adams Corporation	48,300	25,000	23,300
Ed-Business: Fiscal Services-Purchased Services	10-2520-300	RSM US LLP	111,949	25,000	86,949
Ed-Business: Fiscal Services-Purchased Services	10-2520-300	WORKFORCE SOFTWARE LLC	94,469	25,000	69,469
Ed-Business: Oper. & Maint. Plant Services-Purchased Services	10-2540-300	HEIDNER PROPERTY MANAGEMENT CO, I	124,842	25,000	99,842
Ed-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	ALPHA PRIME COMMUNICATIONS	30,849	25,000	5,849
Ed-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	CRISIS PREVENTION INSTITUTE INC	40,919	25,000	15,919

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Ed-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	OFFICE DEPOT	52,728	25,000	27,728
Ed-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	RAPTOR TECHNOLOGIES LLC	56,569	25,000	31,569
Ed-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	SAFETYGEAR CORPORATION	28,762	25,000	3,762
Ed-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	83,632	25,000	58,632
Ed-Business: Pupil Transportation-Purchased Services	10-2550-300	SCHOOLBELL LTD	42,359	25,000	17,359
Ed-Business: Pupil Transportation-Purchased Services	10-2550-300	TRANSPORTATION DEPARTMENT	681,361	25,000	656,361
Ed-Business: Food Services-Purchased Services	10-2560-300	HEARTLAND	126,519	25,000	101,519
Ed-Business: Food Services-Purchased Services	10-2560-300	HORIZON SOFTWARE INTERNATIONAL, L	63,877	25,000	38,877
Ed-Business: Food Services-Purchased Services	10-2560-300	ROYAL REFRIGERATION INC	26,212	25,000	1,212
Ed-Business: Food Services-Supplies & Materials	10-2560-400	ALPHA BAKING COMPANY INC	192,764	25,000	167,764
Ed-Business: Food Services-Supplies & Materials	10-2560-400	BAKE CRAFTERS FOOD COMPANY	123,138	25,000	98,138
Ed-Business: Food Services-Supplies & Materials	10-2560-400	DIPPIN DOTS ICE CREAM	37,940	25,000	12,940
Ed-Business: Food Services-Supplies & Materials	10-2560-400	FORM PLASTIC COMPANY	322,470	25,000	297,470
Ed-Business: Food Services-Supplies & Materials	10-2560-400	GET FRESH PRODUCE	353,647	25,000	328,647
Ed-Business: Food Services-Supplies & Materials	10-2560-400	GORDON FOOD SERVICE INC	4,798,912	25,000	4,773,912
Ed-Business: Food Services-Supplies & Materials	10-2560-400	HERSHEY CREAMERY COMPANY	33,208	25,000	8,208
Ed-Business: Food Services-Supplies & Materials	10-2560-400	ILTACO FOODS	36,900	25,000	11,900
Ed-Business: Food Services-Supplies & Materials	10-2560-400	JTM PROVISIONS CO., INC	26,040	25,000	1,040
Ed-Business: Food Services-Supplies & Materials	10-2560-400	M.C.I. FOODS, INC	79,345	25,000	54,345
Ed-Business: Food Services-Supplies & Materials	10-2560-400	MUFFINTOWN / AESOPS BAGELS	44,138	25,000	19,138
Ed-Business: Food Services-Supplies & Materials	10-2560-400	PRAIRIE FARMS DAIRY, INC	617,434	25,000	592,434
Ed-Business: Food Services-Supplies & Materials	10-2560-400	WAREHOUSE DIRECT, INC	31,849	25,000	6,849
Ed-Business: Internal Services-Purchased Services	10-2570-300	CLEVR	173,500	25,000	148,500
Ed-Business: Internal Services-Purchased Services	10-2570-300	GEM-CAP, INC	55,428	25,000	30,428
Ed-Business: Internal Services-Purchased Services	10-2570-300	PITNEY BOWES INC	105,726	25,000	80,726
Ed-Business: Internal Services-Purchased Services	10-2570-300	U.S. POST OFFICE-ELGIN	50,715	25,000	25,715
Ed-Business: Internal Services-Supplies & Materials	10-2570-400	FRANK COONEY COMPANY	135,997	25,000	110,997
Ed-Business: Internal Services-Supplies & Materials	10-2570-400	GARVEY'S OFFICE PRODUCTS, INC	69,613	25,000	44,613
Ed-Business: Internal Services-Supplies & Materials	10-2570-400	HEARTLAND BUSINESS SYSTEMS	168,655	25,000	143,655
Ed-Business: Internal Services-Supplies & Materials	10-2570-400	Twist Office Partners	111,462	25,000	86,462
Ed-Business: Internal Services-Supplies & Materials	10-2570-400	WAREHOUSE DIRECT, INC	105,963	25,000	80,963
Ed-Central: Planning, Research, Dvlpmnt, and Eval Srv-Purchased	10-2620-300	EVALUATION SOLUTIONS INC	52,650	25,000	27,650
Ed-Central: Information Services-Purchased Services	10-2630-300	ELLEN KAMPS	30,920	25,000	5,920
Ed-Central: Information Services-Purchased Services	10-2630-300	K12 INSIGHT LLC	160,000	25,000	135,000
Ed-Central: Staff Services-Purchased Services	10-2640-300	ACCOUNTING PRINCIPALS	31,090	25,000	6,090
Ed-Central: Staff Services-Purchased Services	10-2640-300	APRIANT INC	670,440	25,000	645,440
Ed-Central: Staff Services-Purchased Services	10-2640-300	FRONTLINE TECHNOLOGIES GROUP, LLC	69,521	25,000	44,521
Ed-Central: Staff Services-Purchased Services	10-2640-300	FUTURES IN REHABILITATION MANAGEM	63,321	25,000	38,321
Ed-Central: Staff Services-Purchased Services	10-2640-300	TYLER TECHNOLOGIES, INC	126,810	25,000	101,810
Ed-Central: Staff Services-Purchased Services	10-2640-300	WORKFORCE SOFTWARE LLC	48,110	25,000	23,110
Ed-Central: Staff Services-Other	10-2640-600	ILLINOIS PRINCIPALS ASSOCIATION	32,233	25,000	7,233
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	101,402	25,000	76,402
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	BIRCH COMMUNICATIONS LLC	286,057	25,000	261,057
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	BLACKBOARD ENGAGE	171,800	25,000	146,800
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	BMC SOFTWARE, INC	28,536	25,000	3,536
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	CATALOGIC SOFTWARE, INC	83,991	25,000	58,991

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Ed-Central: Data Processing Services-Purchased Services	10-2660-300	CDW GOVERNMENT INC	183,728	25,000	158,728
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	COMCAST CABLE COMMUNICATIONS, IN	615,681	25,000	590,681
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	COMPUTER INFORMATION CONCEPTS, IN	362,678	25,000	337,678
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	GOVCONNECTION INC	188,239	25,000	163,239
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	HEARTLAND BUSINESS SYSTEMS	105,179	25,000	80,179
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	HOUGHTON MIFFLIN HARCOURT PUBLIS	29,025	25,000	4,025
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	METRONET HOLDINGS LLC	37,098	25,000	12,098
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	MICRO FOCUS SOFTWARE INC	226,711	25,000	201,711
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	MINDSIGHT	150,674	25,000	125,674
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	ROBERT J GARTNER	45,600	25,000	20,600
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	SECURLY, INC	140,000	25,000	115,000
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	SENTINEL TECHNOLOGIES, INC	117,239	25,000	92,239
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	SIRSI CORPORATION	95,383	25,000	70,383
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	SOLAR WINDS, INC	86,421	25,000	61,421
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	STORCOM	70,250	25,000	45,250
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	TYMPANI LLC DBA MINDSIGHT	75,721	25,000	50,721
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	UNIFIED BUSINESS SOLUTIONS, LLC	33,626	25,000	8,626
Ed-Central: Data Processing Services-Purchased Services	10-2660-300	VERSIFIT TECHNOLOGIES	80,987	25,000	55,987
Ed-Central: Data Processing Services-Supplies & Materials	10-2660-400	APPLE COMPUTER INC	1,567,170	25,000	1,542,170
Ed-Central: Data Processing Services-Supplies & Materials	10-2660-400	COMMUNICATIONS SUPPLY CORPORATIO	79,127	25,000	54,127
Ed-Central: Data Processing Services-Supplies & Materials	10-2660-400	DELL MARKETING LP	134,184	25,000	109,184
Ed-Central: Data Processing Services-Supplies & Materials	10-2660-400	HEARTLAND BUSINESS SYSTEMS	1,406,013	25,000	1,381,013
Ed-Central: Data Processing Services-Supplies & Materials	10-2660-400	LENOVO INC	205,498	25,000	180,498
Ed-Central: Data Processing Services-Supplies & Materials	10-2660-400	MOHAWK USA LLC	29,563	25,000	4,563
Ed-Central: Data Processing Services-Supplies & Materials	10-2660-400	PCM SALES,INC	107,554	25,000	82,554
Ed-Other Support Services-Purchased Services	10-2900-300	BOYS & GIRLS CLUB OF ELGIN	59,619	25,000	34,619
Ed-Community Services-Purchased Services	10-3000-300	KIDS HOPE UNITED	464,750	25,000	439,750
Ed-Community Services-Purchased Services	10-3000-300	ONE HOPE UNITED	178,750	25,000	153,750
Ed-Community Services-Purchased Services	10-3000-300	SAFE PROGRAM	42,261	25,000	17,261
Ed-Community Services-Supplies & Materials	10-3000-400	SAFE PROGRAM	101,169	25,000	76,169
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	ABC INSULATION INC	42,130	25,000	17,130
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	ABLE PEST CONTROL, INC	25,100	25,000	100
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	ABM INDUSTRY GROUPS, LLC (DBA	1,135,351	25,000	1,110,351
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	ADVANCED DISPOSAL SERVICES	208,143	25,000	183,143
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	AEA SERVICES, INC	102,754	25,000	77,754
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	ALL AMERICAN AUTO & TRUCK, INC	26,747	25,000	1,747
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	AMERICAN OFFICE SERVICES, INC	36,672	25,000	11,672
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	AQUA PURE ENTERPRISES, INC	45,131	25,000	20,131
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	AUTOMATIC BUILDING CONTROLS INC	437,143	25,000	412,143
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	BERNA MOVING & STORAGE	27,920	25,000	2,920
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	BLEACHERS INTERNATIONAL	88,400	25,000	63,400
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	CAPITAL PAINTING & DECORATING, INC	96,793	25,000	71,793
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	CARNOW, CONIBEAR & A	42,570	25,000	17,570
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	CENERGISTIC LLC	476,667	25,000	451,667
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	CINTAS CORP	63,515	25,000	38,515
O&M-Support Services: O&M of Plant Services-Purchased Servi	20-2540-300	CINTAS CORPORATION NO	51,826	25,000	26,826

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O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	CITY OF ELGIN WATER DEPT	369,999	25,000	344,999
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	COVE REMEDIATION LLC	35,900	25,000	10,900
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	CROSS ALUMINUM PRODUCTS INC	43,630	25,000	18,630
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	DAHLQUIST & LUTZOW ARCHITECTS, LTD	113,868	25,000	88,868
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	DIEMER PLUMBING & EXCAVATING, LTD	186,012	25,000	161,012
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	DLR GROUP INC., AN ILLINOIS CORPORAT	248,512	25,000	223,512
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	ESSENTIAL WATER TECHNOLOGIES, LLC	70,569	25,000	45,569
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	ESTATE ENTERPRISE	92,266	25,000	67,266
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	F E MORAN SECURITY SOLUTIONS, LLC	76,872	25,000	51,872
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	F J BERO & COMPANY INC	144,135	25,000	119,135
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	FALLS MECHANICAL INSULATION, INC	57,655	25,000	32,655
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	FILTER SERVICES, INC	41,646	25,000	16,646
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	FOWLER TREE SURGERY INC	28,290	25,000	3,290
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	FOX VALLEY FIRE & SAFETY EQPT	35,566	25,000	10,566
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	GCA SERVICES GROUP	3,444,333	25,000	3,419,333
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	GENERAL MECHANICAL	501,625	25,000	476,625
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	GO PAINTERS INC	75,814	25,000	50,814
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	GRADE RC LLC	75,068	25,000	50,068
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	HAMPTON, LENZINI & RENWICK, INC	53,511	25,000	28,511
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	HASTINGS ASPHALT SERVICES INC	163,069	25,000	138,069
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	HOLIAN ASBESTOS REMOVAL & ENCAPSU	256,190	25,000	231,190
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	ILLINOIS TIME RECORDER	107,678	25,000	82,678
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	IMEG CORP	30,292	25,000	5,292
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	JOHNSON CONTROLS SECURITY SOLUTIO	121,205	25,000	96,205
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	KANDU CONSTRUCTION INC	212,000	25,000	187,000
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	KCG MANAGEMENT LLC	213,792	25,000	188,792
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	MECOR INC	29,483	25,000	4,483
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	OLSSON ROOFING COMPANY INC	42,314	25,000	17,314
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	OOSTERBAAN & SONS CO	88,690	25,000	63,690
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	PARTITION PROS, INC	255,073	25,000	230,073
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	PETERS ELECTRIC AND TECHNOLOGY INC	252,593	25,000	227,593
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	ROGER'S FLOORING	189,943	25,000	164,943
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	SCHOOLDUDE.COM, INC	31,335	25,000	6,335
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	SERVICES SANITATION, INC	28,705	25,000	3,705
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	SIGNET SIGN CO	48,049	25,000	23,049
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	SIMPLEXGRINNELL LP	513,553	25,000	488,553
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	SKIRMONT MECHANICAL CONTRACTOR	33,968	25,000	8,968
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	SPRINT SOLUTIONS, INC	41,696	25,000	16,696
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	STALKER SPORTS FLOORING INC	170,115	25,000	145,115
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	SUBURBAN ELEVATOR	58,982	25,000	33,982
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	T & J PLUMBING, INC	92,907	25,000	67,907
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	TIDWELL ROOFING & SHEET METAL	143,661	25,000	118,661
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	TNT LANDSCAPE CONSTRUCTION INC	172,576	25,000	147,576
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	TRANE	662,763	25,000	637,763
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	TWIN SUPPLIES, LTD	208,392	25,000	183,392
O&M-Support Services: O&M of Plant Services-Purchased Service	20-2540-300	TYLER TECHNOLOGIES, INC	28,390	25,000	3,390

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)
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	VALLEY ENTERPRISES, INC	54,030	25,000	29,030
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	VERTIGO	33,609	25,000	8,609
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	VILLAGE OF BARTLETT WATER	169,258	25,000	144,258
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	VILLAGE OF SO ELGIN	79,328	25,000	54,328
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	VILLAGE STREAMWOOD WATER DEPT	84,816	25,000	59,816
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	WAREHOUSE DIRECT, INC	223,364	25,000	198,364
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	WEAVER HOLDINGS, LLC	193,329	25,000	168,329
O&M-Support Services: O&M of Plant Services-Purchased Services	20-2540-300	WEBMARC DOORS	51,275	25,000	26,275
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	ALLIED ASPHALT PAVING	25,318	25,000	318
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	ANDERSON LOCK	207,180	25,000	182,180
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	BANNER PLUMBING SUPPLY COMPANY L	31,843	25,000	6,843
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	CARGILL INC	86,536	25,000	61,536
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	CENTERPOINT ENERGY SERVICES, INC	1,036,394	25,000	1,011,394
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	CENTURY TILE	36,567	25,000	11,567
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	COLUMBIA PIPE & SUPPLY CO	151,487	25,000	126,487
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	COMMONWEALTH EDISON COMPANY	54,571	25,000	29,571
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	DIRECT ENERGY BUSINESS	3,615,127	25,000	3,590,127
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	FILTER SERVICES, INC	96,833	25,000	71,833
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	FLOLO CORP	59,888	25,000	34,888
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	GRAINGER	95,930	25,000	70,930
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	GRAYBAR ELECTRIC CO, INC	65,974	25,000	40,974
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	MENARDS, INC. RANDALL RD	71,396	25,000	46,396
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	NICOR GAS	25,778	25,000	778
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	NORTH-WEST DRAPERY SERVICE, INC	134,539	25,000	109,539
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	PITTSBURGH PAINT	36,129	25,000	11,129
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	PLAYCORE HOLDINGS INC	124,619	25,000	99,619
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	REINKE INTERIOR SUPPLY CO	46,889	25,000	21,889
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	STABLLIZER SOLUTIONS, INC	253,560	25,000	228,560
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	SUPPLYWORKS	30,076	25,000	5,076
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	THERMOSYSTEMS, INC	40,691	25,000	15,691
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	TRANE	39,971	25,000	14,971
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	ULINE, INC	26,148	25,000	1,148
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	UNITED LABORATORIES INC	53,990	25,000	28,990
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	VERMEER-ILLINOIS, INC	37,281	25,000	12,281
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	WAREHOUSE DIRECT, INC	418,467	25,000	393,467
O&M-Support Services: O&M of Plant Services-Supplies & Materials	20-2540-400	WEST SIDE ELECTRIC	26,872	25,000	1,872
O&M-Support Services: O&M of Plant Services-Other	20-2540-600	TEAM REIL CONSTRUCTION INC	46,906	25,000	21,906
Transport-Support Services: Transport-Purchased Services	40-2550-300	ADVOCATE OCCUPATIONAL HEALTH	51,347	25,000	26,347
Transport-Support Services: Transport-Purchased Services	40-2550-300	AMERICAN TAXI DISPATCH, INC	70,150	25,000	45,150
Transport-Support Services: Transport-Purchased Services	40-2550-300	AXESS TRANSPORTATION	235,994	25,000	210,994
Transport-Support Services: Transport-Purchased Services	40-2550-300	KAMMES AUTO & TRUCK REPAIR INC	29,385	25,000	4,385
Transport-Support Services: Transport-Purchased Services	40-2550-300	RAM TRANSPORT INC	26,250	25,000	1,250
Transport-Support Services: Transport-Purchased Services	40-2550-300	SCHOOLBELL LTD	35,677	25,000	10,677
Transport-Support Services: Transport-Purchased Services	40-2550-300	STREAMWOOD BEHAVIORIAL HEALTH	67,365	25,000	42,365
Transport-Support Services: Transport-Purchased Services	40-2550-300	TREDROC TIRE	46,992	25,000	21,992
Transport-Support Services: Transport-Purchased Services	40-2550-300	TYLER TECHNOLOGIES, INC	167,629	25,000	142,629

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)
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	BONCOSKY OIL COMPANY	38,777	25,000	13,777
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	HAWKS AUTO PARTS, INC	90,448	25,000	65,448
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	LEACH ENTERPRISES, INC	85,630	25,000	60,630
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	MIDWEST TRANSIT - KANKAKEE	184,136	25,000	159,136
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	PETROLEUM TRADERS	1,269,784	25,000	1,244,784
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	POMP'S TIRE SERVICE INC	167,217	25,000	142,217
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	RADILINK, INC	25,080	25,000	80
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	RUSH TRUCK CENTERS OF ILLINOIS, INC	331,364	25,000	306,364
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	UNITY SCHOOL BUS PARTS INC	85,430	25,000	60,430
Transport-Support Services: Transport-Supplies & Materials	40-2550-400	WAREHOUSE DIRECT, INC	42,099	25,000	17,099
Tort-Support Services: General Admin-Purchased Services	80-2300-300	CITY OF ELGIN - POLICE	540,329	25,000	515,329
Tort-Support Services: General Admin-Purchased Services	80-2300-300	FRANCZEK RADELET	182,196	25,000	157,196
Tort-Support Services: General Admin-Purchased Services	80-2300-300	GWC INJURY LAWYERS, LLC	500,000	25,000	475,000
Tort-Support Services: General Admin-Purchased Services	80-2300-300	HENRY R. SEMBDNER V	1,000,000	25,000	975,000
Tort-Support Services: General Admin-Purchased Services	80-2300-300	MESIROW INSURANCE SERVICES, INC	431,244	25,000	406,244
Tort-Support Services: General Admin-Purchased Services	80-2300-300	MORICI, FIGLIOLI & ASSOCIATES	200,000	25,000	175,000
Tort-Support Services: General Admin-Purchased Services	80-2300-300	VILLAGE OF BARTLETT	164,877	25,000	139,877
Tort-Support Services: General Admin-Purchased Services	80-2300-300	VILLAGE OF SO ELGIN	163,012	25,000	138,012
Tort-Support Services: General Admin-Purchased Services	80-2300-300	VILLAGE OF STREAMWOOD	248,450	25,000	223,450
Tort-Support Services: General Admin-Purchased Services	80-2300-300	Vinniamine Krysko & his attorneys, Ronal	60,000	25,000	35,000
Total			57,408,610	8,000,000	49,408,610

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					67,148		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					5,759,507		
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).					1,675,422		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			272,274,304		272,274,304	
20	Support Services:							
21	Pupil	2100			38,644,759		38,644,759	
22	Instructional Staff	2200			17,735,033		17,735,033	
23	General Admin.	2300			17,071,161		17,071,161	
24	School Admin	2400			29,593,303		29,593,303	
25	Business:							
26	Direction of Business Spt. Srv.	2510		421,934	0	421,934	0	
27	Fiscal Services	2520		2,479,194	0	2,479,194	0	
28	Oper. & Maint. Plant Services	2540			36,201,027	36,133,879	67,148	
29	Pupil Transportation	2550			27,124,600		27,124,600	
30	Food Services	2560			10,480,494		10,480,494	
31	Internal Services	2570		2,229,553	0	2,229,553	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			52,650		52,650	
35	Information Services	2630			846,849		846,849	
36	Staff Services	2640		2,996,230	0	2,996,230	0	
37	Data Processing Services	2660		8,883,212	0	8,883,212	0	
38	Other:				2,281,652		2,281,652	
39	Community Services	3000			3,233,862		3,233,862	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(49,408,610)		(49,408,610)	
41	Total			17,010,123	406,131,084	53,144,002	369,997,205	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	17,010,123	Total Indirect Costs:	53,144,002	
44				Total Direct Costs:	406,131,084	Total Direct Costs:	369,997,205	
45				= 4.19%		= 14.36%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2020					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	SD U-46					
7	31-045-0460-22					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements			X	X	Northern Kane County Regional Career and Technical Education System
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

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

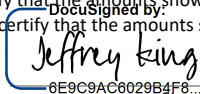
School District Name: SD U-46
 RCDT Number: 31-045-0460-22

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	3,749,650		415,463	4,165,113	3,879,784		479,308	4,359,092
2. Special Area Administration Services	2330	5,162,234		0	5,162,234	5,193,030			5,193,030
3. Other Support Services - School Administration	2490	6,036,276		0	6,036,276	6,217,923			6,217,923
4. Direction of Business Support Services	2510	418,603	0	0	418,603	406,790			406,790
5. Internal Services	2570	2,588,614		0	2,588,614	2,747,472			2,747,472
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		17,955,377	0	415,463	18,370,840	18,444,999	0	479,308	18,924,307
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									3%

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

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.

DocuSigned by:

 6E9C9AC6029B4F8
 Signature of Superintendent
 Dale Burnidge
 Contact Name (for questions)

February 18, 2021
 Date
 847-888-5000
 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: SD U-46
 RCDT Number: 31-045-0460-22

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Function 2610		
Claims Paid from Self Insurance Fund	2361	24,356								24,356	24,356
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	2,656,830								2,656,830	2,656,830
Unemployment Insurance Payments	2363	0								0	0
Insurance Payments (Regular or Self-Insurance)	2364	106,287								106,287	106,287
Risk Management and Claims Services Payments	2365	0								0	0
Judgment and Settlements	2366	1,784,684								1,784,684	1,784,684
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,570,822	415,463							1,155,359	1,570,822
Reciprocal Insurance Payments	2368	0								0	0
Legal Services	2369	168,649								168,649	168,649
Property Insurance (Buildings & Grounds)	2371	406,747								406,747	406,747
Vehicle Insurance (Transportation)	2372	0								0	0
Totals		6,718,375	415,463	0	0	0	0	0	0	6,302,912	6,718,375

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

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

Type Below.

1. Revenues 9-14 - Ed Fund - Rev Source 1290 - Village of Hoffman Estates TIF
2. Revenues 9-14 - Ed Fund - Rev Source 1790 - Parking Permits, Activity Fees, Athletic and Non Athletic Participation Fee:
3. Revenues 9-14 - Ed Fund - Rev Source 1890 - Drivers Ed textbooks
4. Revenues 9-14 - Ed Fund - Rev Source 1993 - Recycling receipts
5. Revenues 9-14 - Ed Fund - Rev Source 3999 -Kane ROE ALOP Program, Safe Schools Grant, State Library Grant, Orphanage Tuition -18-3, and other state source:
6. Revenues 9-14 - Ed Fund - Rev Source 4399 - Title 1 - School Improvement
7. Revenues 9-14 - Ed Fund - Rev Source 4799 - VE Perkins Title IIC Secondary
8. Revenues 9-14 - Ed Fund - Rev Source 4998 - Food commodities and 84.126 Div of Rehab Services - Voc Rehak
9. Revenues 9-14 - O&M Fund - Rev Source 1993 - Other Local Fees - Bid Spec
10. Revenues 9-14 - O&M Fund - Rev Source 1999 - E-Rate Program
11. Revenues 9-14 - O&M Fund - Rev Source 3999 - School Maintenance
12. Revenues 9-14 - Transportation Fund - Rev Source 1999 - Recycling receipts
13. Expenditures 15-22 - Ed Fund - Function 2190 - Salaries, benefits, purchases services, and supplies related to supervision of students during non classroom hour
14. Expenditures 15-22 - Ed Fund - Function 2490 - Administrator salaries/benefits and misc. purchased service, supplies, and other items related to their office
15. Expenditures 15-22 - Ed Fund - Function 2900 - Food commodities expense and technical salaries/benefits or purchased service:
16. Expenditures 15-22 - Ed Fund - Function 4190 - Bilingual services
17. Expenditures 15-22 - IMRF Fund - Function 2190 - Social security, Medicare, and IMRF contributions for noon hour supervisor:
18. Expenditures 15-22 - IMRF Fund - Function 2490 - Social security, Medicare, and IMRF contributions for administrator:
19. Expenditures 15-22 - IMRF Fund - Function 2900 - Social security, Medicare, and IMRF contributions for some technical staf
20. Audit Check Tab cell D69. Principal paid on long term debt per pg 24 cell H49 is \$21,099,485. This is made up of the \$19,745,957 on pg. 15-22 cell H170 (paid from fund 30) and the \$1,353,528 on pg. 15-22 cell H206 (paid from fund 40). The audit check tab only looks at the amount paid from fund 30.
21. Revenues 9-14 - Ed Fund - Rev Source 1999 - U-46 Education Foundation, Share our Strength Grant, and other local grants

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	456,643,337	54,642,188	32,006,739	6,325,232	549,617,496
9	Direct Expenditures	416,282,500	74,828,757	29,518,816		520,630,073
10	Difference	40,360,837	(20,186,569)	2,487,923	6,325,232	28,987,423
11	Fund Balance - June 30, 2019	190,181,811	(8,352,494)	20,800,702	112,720,155	315,350,174
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49)	ERROR!
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME SD U-46	RCDT NUMBER 31-045-0460-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003346	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Tony Sanders		NAME AND ADDRESS OF AUDIT FIRM RSM US LLP 30 South Wacker Drive, Suite 3300 Chicago	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 355 E. Chicago Street Elgin, IL 60120-6543		E-MAIL ADDRESS: Katie.Barry@rsmus.com	
		NAME OF AUDIT SUPERVISOR Katie Barry	
		CPA FIRM TELEPHONE NUMBER 312-634-4415	FAX NUMBER 312-634-5523

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

SD U-46
31-045-0460-22

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 ISBI
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

SD U-46
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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 finding and should be reported separately, even if both are on same program)
 36. Questioned Costs have been calculated where there are questioned costs
 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**SD U-46
31-045-0460-22**

**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	\$	48,221,866
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities ICR Computation 30, Line 11			1,675,422
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(1,031,496)
AFR TOTAL FEDERAL REVENUES:		\$	48,865,792

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>			
Food Commodities were already included in Account 4000 on the AFR.		\$	(1,675,422)
Rounding		\$	(2)

ADJUSTED AFR FEDERAL REVENUES		\$	47,190,368
--------------------------------------	--	-----------	-------------------

Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$	47,190,368
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Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>			

ADJUSTED SEFA FEDERAL REVENUE:		\$	47,190,368
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DIFFERENCE:		\$	-
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ILLINOIS STATE BOARD OF EDUCATION
 100 NORTH FIRST STREET
 SPRINGFIELD, ILLINOIS 62777-0001

 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR Ended JUNE 30, 2020

(attachment of ISBE 62-18)
 County _____
 District/Join Agreement Name _____
 School District U46 _____
 District/Join Agreement No. _____
 U46 _____

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues			Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/18- 6/30/19 (C)	7/1/19- 6/30/20 (D)	7/1/18-6/30/19 Passed through to subrecipients (E)	7/1/18- 6/30/19 (F)	7/1/19-6/30/20 Passed through to subrecipients (G)				
U.S. Department of Education:											
Passed through Illinois State Board of Education:											
Title I Grants to Local Education Agencies:											
Title I - Low Income	84.010A	20-4300-00 19-4300-00 18-4300-00 9,770,041	- 9,487,249 282,792 9,770,041	9,514,310 417,914 - 9,932,224	- - - -	- 9,746,596 267,333 10,013,929	- - - -	9,591,343 158,567 - 9,749,910	- - - -	9,591,343 9,905,163 10,868,018 30,364,524	11,158,217 11,581,640 12,787,592 35,527,449
Title I: School Improvement and Accountability	84.010A	20-4331-19 19-4331-19 50,223	- 50,223 50,223	153,653 197,760 351,413	- - -	- 92,381 92,381	- - -	156,501 155,602 312,103	- - -	156,501 227,983 404,484	430,653 909,882 1,340,535
Title I: Other - IL Empower Grant	84.010A	18-4399-00	33,436	-	-	33,436	-	-	-	37,783	75,000
Total Title I Grants to Local Education Agencies			9,853,700	10,283,637	-	10,139,746	-	10,062,013	-	30,806,791	36,942,984
Twenty-First Century Community Learning Centers:											
Title IV - 21st Century Community Learning Centers	84.287C	20-4421-15 19-4421-15 18-4421-15 459,479	- 405,655 53,824 459,479	255,451 88,931 - 344,382	- - - -	- 412,390 57,369 469,753	- - - -	280,029 82,196 - 362,225	- - - -	280,029 494,586 533,099 1,308,114	540,000 540,000 540,000 1,620,000
Special Education Cluster (IDEA)											
Special Education - Preschool Grants:											
IDEA Preschool	84.173A	20-4600-00 19-4600-00 141,029	- 141,029 141,029	163,391 - 163,391	- - -	- 141,029 141,029	- - -	163,391 - 163,391	- - -	163,391 141,029 304,420	270,673 216,446 487,119
Special Education - Grants to States:											
IDEA Part B	84.027A	20-4620-00 19-4620-00 18-4620-00 20-4620-EI 7,413,240	- 7,412,889 351 - 7,413,240	7,600,836 69,120 49,263 334,292 8,004,248	- - - - -	- 7,482,009 207 - 7,482,216	- - - -	7,596,362 - 7,769,384 334,292 7,930,654	- - - -	7,596,362 7,482,009 7,769,384 334,292 23,182,047	8,867,021 9,533,871 9,294,572 334,292 28,029,756
Special Education - Grants to States:											
IDEA Part B - Room & Board	84.027A	20-4625-00 19-4625-00 18-4625-00 19-4625-XC 18-4625-XC 232,582	- 173,241 17,371 - 41,970 232,582	279,366 73,496 - 49,263 - 402,125	- - - - -	- 173,241 17,371 - 41,970 232,582	- - - - -	279,366 73,496 173,711 49,263 41,970 402,125	- - - - -	279,366 246,737 173,711 49,263 41,970 791,047	N/A N/A N/A N/A N/A N/A
Total Special Education Cluster (IDEA)			7,786,851	8,569,764	-	7,855,827	-	8,496,170	-	24,277,514	28,516,875
English Language Acquisition Grants:											
Title III - Language Instruction Program - Limited English	84.365A	20-4909-00 19-4909-00 18-4909-00 1,106,211	- 870,964 235,247 1,106,211	987,986 208,061 - 1,196,047	- - -	- 906,171 231,744 1,137,915	- - -	1,103,271 172,854 - 1,276,125	- - -	1,103,271 1,079,025 1,198,811 3,381,107	2,148,607 1,937,932 1,882,943 5,969,482
Supporting Effective Instruction State Grants:											
Title II - Teacher Quality	84.367A	20-4932-00 19-4932-00 18-4932-00 1,607,606	- 1,435,733 171,873 1,607,606	1,481,681 725,631 - 2,207,312	- - -	- 2,063,629 167,093 2,230,722	- - -	1,500,679 97,735 - 1,598,414	- - -	1,500,679 2,161,364 1,563,275 5,225,318	2,009,027 2,358,196 2,030,493 6,397,716
Preschool Development Grants:											
Preschool Expansion Grant	84.419B	20-4902-00	-	-	-	-	-	-	-	-	-
Preschool Expansion Grant	84.419B	19-4902-00 18-4902-00 1,512,063 8,206 1,520,269	- 1,512,063 8,206 1,520,269	127,722 - 127,722	- - -	2,234,487 3,772 2,238,259	- - -	108,260 - 108,260	- - -	2,342,747 285,342 2,628,089	2,395,800 2,395,800 4,791,600
COVID-19 - Education Stabilization Funds - Coronavirus Aid, Relief, and Economic Security Act - Elementary and Secondary School Emergency Relief Fund											
	84.425D	20-4998-ER	-	4,824,735	-	-	-	4,970,548	-	4,970,548	7,798,224
Passed through Illinois Department of Human Services											
Rehabilitation Services - Vocational Rehabilitation Grants to States:											
Rehabilitation Services	84.126	H126A250018 H126A250018 102,898 102,898	- 102,898 102,898	124,450 - 124,450	- - -	- 102,898 102,898	- - -	124,450 - 124,450	- - -	124,450 102,898 227,348	N/A N/A -
Passed through Northern Kane County Regional Career and Technical Education System:											
Career and Technical Education - Basic Grants to States:											

ILLINOIS STATE BOARD OF EDUCATION
 100 NORTH FIRST STREET
 SPRINGFIELD, ILLINOIS 62777-0001

 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR Ended JUNE 30, 2020

(attachment of ISBE 62-18)

County
 District/Joint Agreement Name
 School District U46
 District/Joint Agreement No.
 U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues			Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/18- 6/30/19 (C)	7/1/19- 6/30/20 (D)	7/1/18-6/30/19 Passed through to subrecipients (E)	7/1/18- 6/30/19 Passed through to subrecipients (F)	7/1/19- 6/30/20 Passed through (F)				
Perkins Secondary	84.048A	20-4745-00 19-4745-00 18-4745-00	- 144,204 19,296	300,424 174,060 -	- - -	- 144,204 1,188	- - -	312,475 174,060 -	- - -	312,475 318,264 339,074	
			163,500	474,484	-	145,392	-	486,535	-	630,739	
Total U.S. Department of Education			22,600,514	28,152,533	-	24,320,512	-	27,484,740	-	73,455,568	
U.S. Department of Agriculture:											
Passed through Illinois State Board of Education:											
Child Nutrition Cluster											
National School Lunch Program - Non-Cash USDA Foods	10.555	31045046022A1	722,073	814,401	-	722,073	-	814,401	-	1,536,474	
National School Lunch Program - Department of Defense Fruits and Vegetables	10.555	31045046022A1	551,760	861,021	-	551,760	-	861,021	-	1,412,781	
National School Lunch Program	10.555	20-4210-00 19-4210-00 18-4210-00	- 7,958,440 1,732,680	6,020,151 1,876,105 -	- - -	- 7,958,440 1,732,680	- - -	6,020,151 1,876,105 -	- - -	6,020,151 9,834,545 N/A	
			9,691,120	7,896,256	-	9,691,120	-	7,896,256	-	15,854,696	
Special Milk Program for Children	10.556	20-4215-00	-	2,324	-	-	-	2,324	-	2,324	
School Breakfast Program	10.553	20-4220-00 19-4220-00 18-4220-00	- 1,933,824 334,797	2,268,677 589,608 -	- - -	- 1,933,824 334,797	- - -	2,268,677 589,608 -	- - -	2,268,677 2,523,432 N/A	
			2,268,621	2,858,285	-	2,268,621	-	2,858,285	-	4,792,109	
Summer Food Service Program for Children	10.559	20-4225-00	-	3,266,692	-	-	-	3,266,692	-	3,266,692	
Total Child Nutrition Cluster			13,233,574	15,698,979	-	13,233,574	-	15,698,979	-	26,865,076	
Child & Adult Care Food Program	10.558	20-4226-00 19-4226-00	- -	2,037,209 100,076	- -	- -	- -	2,037,209 100,076	- -	2,037,209 100,076	
			-	2,137,285	-	-	-	2,137,285	-	2,137,285	
Child Nutrition Discretionary Grants Limited Availability: NSLP Equipment Assistance Grant	10.579	19-4260-27	41,500	-	-	41,500	-	-	-	41,500	
Total U.S. Department of Agriculture			13,275,074	17,836,264	-	13,275,074	-	17,836,264	-	29,043,861	
U.S. Department of Health and Human Services:											
Passed through Illinois Department of Healthcare and Family Services											
Medical Assistance Program	93.778	499800	1,411,554	1,201,571	-	1,193,541	-	1,201,571	-	N/A	
Total U.S. Department of Health and Human Services			1,411,554	1,201,571	-	1,193,541	-	1,201,571	-	-	
Total Federal Awards			37,287,142	47,190,368	-	38,789,127	-	46,522,575	-	102,499,429	

CFDA Catalog of Federal Domestic Assistance
 See Notes to Schedule of Expenditures of Federal Awards

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027A / 84.173A	Special Education Cluster	8,496,170
84.425D	Coronavirus Aid, Relief, and Economic Security (CARES) Act	4,970,548
10.558	Child and Adult Food Program	2,137,285
Total Amount Tested as Major		\$15,604,003

Total Federal Expenditures for 7/1/19-6/30/20 \$46,522,575

% tested as Major 33.54%

Dollar threshold used to distinguish between Type A and Type B programs: \$1,395,677.00

Auditee qualified as low-risk auditee? x YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program
 Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."
⁸ Major programs should generally be reported in the same order as they appear on the SEFA.
⁹ When the CFDA number is not available, include other identifying number, if applicable.
¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement
No findings

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
No findings

9. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following

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