

Due to POE on Thursday, October 15, 2020
 Due to ISBE on Monday, November 16, 2020
 ISBJA20

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217785-8779

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

School District
 Joint Agreement

School District/ Joint Agreement Information

(See instructions on inside of this page.)

School District/ Joint Agreement Number
 07-016-1110-02
 County Name
 Cook
 Name of School District/ Joint Agreement
 Burbank Elementary School District 111
 Address
 7600 S Central Avenue
 City
 Burbank Elementary School District 111
 E-mail Address
me@bbs111.com
 Zip Code
 60459

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
 Adverse
 Disclaimer
 Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print)

Dr. Franz Fleck

E-mail Address

me@bbs111.com

Telephone

708-496-0500

Fax Number

708-496-0510

Signature & Date

Franz Fleck

* This form is based on 23 Illinois Administrative Code 100 Subtitle A, Chapter 1, Subchapter C (Part 100)
 ISBE Form SP50-39/JA50-60 (05/20-ver 11)

Accounting Basis:

CASH
 ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the link to Submit

[Send ISBE a File](#)

0

Single Audit Status:

YES NO Are Federal expenditures greater than \$750,000?
 YES NO Is all Single Audit Information completed and attached?
 YES NO Were any financial statement or federal award findings issued?

Reviewed by Township Treasurer (Cook County only)

Name of Township

Stickney

Township Treasurer Name (Type or Print)

Dean L Viverito

E-mail Address

stickney.school.treasurer@comcast.net

Telephone

708-636-0723

Cell

708-636-8016

Signature & Date

Dean L. Viverito 10-22-20

Certified Public Accountant Information

Name of Auditing Firm

RSM US LLP

Name of Audit Manager

Kelly Kirkman

Address

One South Wacker Drive, Suite 800

City

Chicago

State

IL

Zip Code

60606

Phone Number

312-634-3400

Fax Number

312-634-6626

IL License Number (9 digit)

066-00346

Expiration Date

09/01/2022

E-mail Address

kelly.kirkman@rsmus.com

Regional Superintendent/Cook ISC Name (Type or Print)

Dr. Vanessa Kinder

E-mail Address

vkinder@is-cook.org

Telephone

708-754-8600

Fax Number

708-754-8687

Signature & Date

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
 In some instances, use of open account codes (oacs) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concerning legal opinion and/or other
 supporting authorization/documentation, as necessary, to use the applicable account code (oac).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

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.

See attached opinoin

Signature

mm/dd/yyyy

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



RSM US LLP

Independent Auditor's Report on the Annual Financial Report

Members of the Board of Education
Burbank School District Number 111
Burbank, Illinois

We have audited the basic financial statements of Burbank School District Number 111 (the District) as of and for the year ended June 30, 2020, and have issued our report thereon, dated October 21, 2020, which contained unmodified opinions on those basic financial statements. Our audit was performed for the purpose of forming opinions on the basic 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 October 21, 2020.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, 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. Such information 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 information, 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 audited, and on which we express no opinion, 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 information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2020.

RSM US LLP

Chicago, Illinois
October 21, 2020

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

	A	B	C	D	E	F	I	J	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):			748,988,786		
8									
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash
10	Rate(s):		0.035342		+ 0.005500		+ 0.001513		= 0.042360
11									
13	B. Results of Operations *								
14									
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance		
16	52,310,047		42,814,522		9,495,525		44,687,698		
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 checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				51,680,226			
32	<input type="checkbox"/>	b. 13.8% for unit districts.							
33									
34	Long-Term Debt Outstanding:								
35									
36	<input type="checkbox"/>	c. Long-Term Debt (Principal only)							
37						Acct			
38						511	61,229,330		
39									
40	E. Material Impact on Financial Position								
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.								
42	Attach sheets as needed explaining each item checked.								
43									
44	<input type="checkbox"/>	Pending Litigation							
45	<input type="checkbox"/>	Material Decrease in EAV							
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment							
47	<input type="checkbox"/>	Adverse Arbitration Ruling							
48	<input type="checkbox"/>	Passage of Referendum							
49	<input type="checkbox"/>	Taxes Filed Under Protest							
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)							
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)							
52									
53	<i>Comments:</i>								
54									
55									
56									
57									
58									
59									
60									
61									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Burbank Elementary School District 111
District Code: 07-016-1110-02
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	44,687,698.00	0.854	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	52,310,047.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	42,814,522.00	0.818	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	52,310,047.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00		Value	1.40
Possible Adjustment:			0		
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	44,687,698.00	375.75	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	118,929.23		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	26,968,090.23		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H37)		61,229,330.00	(18.47)	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		51,680,226.23		Value	0.10

Total Profile Score: 3.70 *

Estimated 2021 Financial Profile Designation: RECOGNITION

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

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

1	A	B	C	D	E	F		I	J		
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		32,467,693	3,205,438	3,109,348	2,015,878	1,284,761	13,931,991	6,998,689	455,250	634,168
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		32,467,693	3,205,438	3,109,348	2,015,878	1,284,761	13,931,991	6,998,689	455,250	634,168
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0								
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714		3,205,438	3,109,348	2,015,878	1,284,761	13,931,991		455,250	634,168
39	Unreserved Fund Balance	730	32,467,693						6,998,689		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		32,467,693	3,205,438	3,109,348	2,015,878	1,284,761	13,931,991	6,998,689	455,250	634,168

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

	A	B	M	N
1	ASSETS		Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Long-Term Debt
3	CURRENT ASSETS (100)		General Fixed Assets	
4	Cash (Accounts 111 through 115) ¹		154,912	
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		154,912	
14	CAPITAL ASSETS (200)			
15	Works of Art & Historical Treasures	210		
16	Land	220	169,000	
17	Building & Building Improvements	230	45,862,247	
18	Site Improvements & Infrastructure	240	2,761,361	
19	Capitalized Equipment	250	2,615,347	
20	Construction in Progress	260	23,604,817	
21	Amount Available in Debt Service Funds	340		3,109,348
22	Amount to be Provided for Payment on Long-Term Debt	350		58,119,982
23	Total Capital Assets		75,012,772	61,229,330
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	154,912	
34	Total Current Liabilities		154,912	
35	LONG-TERM LIABILITIES (500)			
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		61,229,330
37	Total Long-Term Liabilities			61,229,330
38	Reserved Fund Balance	714		
39	Unreserved Fund Balance	730		
40	Investment in General Fixed Assets		75,012,772	
41	Total Liabilities and Fund Balance		154,912	61,229,330

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	(50)	(60)	I	J	(90)
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	Municipal Retirement/ Social Security	Capital Projects	(70) Working Cash	(80) Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	29,210,274	4,071,615	4,142,608	1,047,230	227,807	0	163,610	86,852	1,246
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	13,703,582	0	0	534,884	0	0	0	0	0
7	FEDERAL SOURCES	4000	3,578,852	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		46,492,708	4,071,615	4,142,608	1,582,114	227,807	0	163,610	86,852	1,246
9	Receipts/Revenues for "On Behalf" Payments ²	3998	8,458,351								
10	Total Receipts/Revenues		54,951,059	4,071,615	4,142,608	1,582,114	227,807	0	163,610	86,852	1,246
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	24,634,603				354,840				
13	Support Services	2000	7,821,941	2,753,661		1,743,986	443,536	22,768,711		646,767	0
14	Community Services	3000	184,109	0		0	10,225				
15	Payments to Other Districts & Governmental Units	4000	5,676,222	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	4,223,377	0	0			0	0
17	Total Direct Disbursements/Expenditures		38,316,875	2,753,661	4,223,377	1,743,986	808,601	22,768,711		646,767	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,458,351	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		46,775,226	2,753,661	4,223,377	1,743,986	808,601	22,768,711		646,767	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		8,175,833	1,317,954	(80,769)	(161,872)	(580,794)	(22,768,711)	163,610	(559,915)	1,246
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						10,490,938			
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		2,100,000							
28	Transfer of Interest	7140						4,100,000			
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			0						
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			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	2,100,000	0	0	0	14,590,938	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			I	J	
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							10,490,938		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130				2,100,000					
50	Transfer of Interest	8140		4,100,000							
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									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	4,100,000	0	2,100,000	0	0	10,490,938	0	0
77	Total Other Sources/Uses of Funds		0	(2,000,000)	0	(2,100,000)	0	14,590,938	(10,490,938)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		8,175,833	(682,046)	(80,769)	(2,261,872)	(580,794)	(8,177,773)	(10,327,328)	(559,915)	1,246
79	Fund Balances - July 1, 2019		24,291,860	3,887,484	3,190,117	4,277,750	1,865,555	22,109,764	17,326,017	1,015,165	632,922
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		32,467,693	3,205,438	3,109,348	2,015,878	1,284,761	13,931,991	6,998,689	455,250	634,168

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

1	A	B	C	D	E	F	(50)	(60)	I	J	(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		24,722,040	3,981,450	4,142,608	1,046,310	117,047		163,610	86,852	1,246
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	777,902								
8	FICA/Medicare Only Purposes Levies	1150					110,760				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190								0	
12	Total Ad Valorem Taxes Levied By District		25,499,942	3,981,450	4,142,608	1,046,310	227,807	0	163,610	86,852	1,246
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,467,339								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,467,339	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				920					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

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

1	A	B	C	D	E	F	(50)	(60)	I	J	(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
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					920					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,112,459								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,112,459	0	0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	110,562								
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	16,080								
75	Total Food Service		126,642								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	73,788								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		73,788	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	409								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		409								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		53,098							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	64,716								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	1,295								
105	Sale of Vocational Projects	1992	102,169								
106	Other Local Fees (Describe & Itemize)	1993	92,600								
107	Other Local Revenues (Describe & Itemize)	1999	668,915	37,067							

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

1	A	B	C	D	E	F	(50)	(60)	I	J	(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
108	Total Other Revenue from Local Sources		929,695	90,165	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	29,210,274	4,071,615	4,142,608	1,047,230	227,807	0	163,610	86,852	1,246
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	13,572,846								
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		13,572,846	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	46,149								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	61,915								
129	Special Education - Orphanage - Summer Individual	3130	1,768								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		109,832	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	3,565								
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		3,565	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	(50)	(60)	I	J	(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
146	State Free Lunch & Breakfast	3360	14,706								
147	School Breakfast Initiative	3365									
148	Driver Education	3370									
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				179,532					
153	Transportation - Special Education	3510				355,352					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		534,884	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705									
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,633								
169	Total Restricted Grants-In-Aid		130,736	0	0	534,884	0	0	0	0	0
170	Total Receipts from State Sources	3000	13,703,582	0	0	534,884	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	(50)	(60)	I	J	(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
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	766,684								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	344,883								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		1,111,567				0				
199	TITLE I										
200	Title I - Low Income	4300	1,317,580								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399									
204	Total Title I		1,317,580	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	0								
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	2,710								
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	779,828								
214	Fed - Spec Education - IDEA - Room & Board	4625									
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		782,538	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		0	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	(50)	(60)	I	J	(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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
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									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	142,178								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	173,276								
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	51,713								
264	Medicaid Matching Funds - Fee-for-Service Program	4992									
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,578,852	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	3,578,852	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		46,492,708	4,071,615	4,142,608	1,582,114	227,807	0	163,610	86,852	1,246

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

1	A	B	C	D	E	F			I	J		
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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	11,678,723	5,934,862	241,597	505,980	889,258	11,600			19,262,020	20,498,072
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	328,758	6,102	5,955	16,882					357,697	
8	Special Education Programs (Functions 1200-1220)	1200	2,417,097	69,864	12,414	84,980					2,584,355	2,418,494
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	682,541	9,476	183,447	123,168					998,632	859,441
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	0	0	6,807	2,031					8,838	10,200
15	Summer School Programs	1600	40,623	4,629		175					45,427	63,131
16	Gifted Programs	1650				0					0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	1,242,201	24,662	70,630	40,141					1,377,634	1,350,272
19	Truant Alternative & Optional Programs	1900									0	
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 Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	16,389,943	6,049,595	520,850	773,357	889,258	11,600	0	0	24,634,603	25,199,610
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	382,932	6,378	329	1,000					390,639	380,401
37	Guidance Services	2120									0	
38	Health Services	2130	298,678	17,904	0	5,544					322,126	288,117
39	Psychological Services	2140	272,682	3,996	32,030						308,708	293,884
40	Speech Pathology & Audiology Services	2150	383,376	6,978	26,142						416,496	379,096
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	
42	Total Support Services - Pupils	2100	1,337,668	35,256	58,501	6,544	0	0	0	0	1,437,969	1,341,498
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	427,047	31,682	198,220	16,080		0			673,029	705,903
45	Educational Media Services	2220	316,308	16,866		32,547	5,198				370,919	354,025
46	Assessment & Testing	2230		42,875							42,875	44,910
47	Total Support Services - Instructional Staff	2200	743,355	91,423	198,220	48,627	5,198	0	0	0	1,086,823	1,104,838
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			30,718	5,100	7,095			133,191	176,104	209,949
50	Executive Administration Services	2320	1,039,839	38,035	61,122	2,582		519			1,142,097	1,129,260
51	Special Area Administration Services	2330	45,229	3,424	1,771						50,424	45,229
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	1,085,068	41,459	93,611	7,682	7,095	519	0	133,191	1,368,625	1,384,438

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

1	A	B	C	D	E	F			I	J		
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	1,381,092	49,911	284,790	28,814		2,964			1,747,571	1,424,617
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	260,978
57	Total Support Services - School Administration	2400	1,381,092	49,911	284,790	28,814	0	2,964	0	0	1,747,571	1,685,595
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	64,318	4,869	335,775	10,238		0			415,200	79,232
60	Fiscal Services	2520	80,564	6,111	1,566	0		834			89,075	102,733
61	Operation & Maintenance of Plant Services	2540		808	223,353	264	0				224,425	220,088
62	Pupil Transportation Services	2550									0	
63	Food Services	2560	410,882	7,407	938,559	90	0	1,400			1,358,338	1,246,287
64	Internal Services	2570									0	
65	Total Support Services - Business	2500	555,764	19,195	1,499,253	10,592	0	2,234	0	0	2,087,038	1,648,340
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630									0	
70	Staff Services	2640									0	600
71	Data Processing Services	2660	36,940	2,790							39,730	36,904
72	Total Support Services - Central	2600	36,940	2,790	0	0	0	0	0	0	39,730	37,504
73	Other Support Services (Describe & Itemize)	2900	50,638	3,547							54,185	48,304
74	Total Support Services	2000	5,190,525	243,581	2,134,375	102,259	12,293	5,717	0	133,191	7,821,941	7,250,517
75	COMMUNITY SERVICES (ED)	3000	118,663	1,228	46,863	17,355					184,109	173,665
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110						5,742			5,742	
79	Payments for Special Education Programs	4120			54,429			5,616,051			5,670,480	5,231,263
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									0	
84	Total Payments to Other Govt Units (In-State)	4100			54,429			5,621,793			5,676,222	5,231,263
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
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						0			0	0
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			54,429			5,621,793			5,676,222	5,231,263
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	

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

1	A	B	C	D	E	F			I	J	(900)	
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	Total	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits		
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	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										50,000
114	Total Direct Disbursements/Expenditures		21,699,131	6,294,404	2,756,517	892,971	901,551	5,639,110	0	133,191	38,316,875	37,905,055
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,175,833	
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					0				0	
124	Operation & Maintenance of Plant Services	2540	1,478,013	105,726	413,577	730,430	24,530	1,385			2,753,661	3,411,100
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	1,478,013	105,726	413,577	730,430	24,530	1,385	0	0	2,753,661	3,411,100
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	1,478,013	105,726	413,577	730,430	24,530	1,385	0	0	2,753,661	3,411,100
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		1,478,013	105,726	413,577	730,430	24,530	1,385	0	0	2,753,661	3,411,100
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,317,954	
153												

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

1	A	B	C	D	E	F			I	J		
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
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						2,488,377			2,488,377	3,501,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,735,000			1,735,000	720,000
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	5,000
172	Total Debt Services	5000			0			4,223,377			4,223,377	4,226,000
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			4,223,377			4,223,377	4,226,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(80,769)	
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	43,281	3,277	1,697,428						1,743,986	1,757,100
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	43,281	3,277	1,697,428	0	0	0	0	0	1,743,986	1,757,100
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	
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			I	J		
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									0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹	5300									0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										25,000
210	Total Disbursements/ Expenditures		43,281	3,277	1,697,428	0	0	0	0	0	1,743,986	1,782,100
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(161,872)	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		184,055							184,055	447,494
216	Pre-K Programs	1125		24,560							24,560	
217	Special Education Programs (Functions 1200-1220)	1200		101,024							101,024	84,100
218	Special Education Programs - Pre-K	1225		9,139							9,139	7,544
219	Remedial and Supplemental Programs - K-12	1250		8,984							8,984	8,933
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400									0	
223	Interscholastic Programs	1500		0							0	
224	Summer School Programs	1600		1,162							1,162	1,439
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700									0	
227	Bilingual Programs	1800		25,916							25,916	23,886
228	Truants' Alternative & Optional Programs	1900									0	
229	Total Instruction	1000		354,840							354,840	573,396
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		5,231							5,231	5,125
233	Guidance Services	2120									0	
234	Health Services	2130		33,093							33,093	26,828
235	Psychological Services	2140		3,736							3,736	3,675
236	Speech Pathology & Audiology Services	2150		5,315							5,315	4,821
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	
238	Total Support Services - Pupils	2100		47,375							47,375	40,449
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		6,238							6,238	6,218
241	Educational Media Services	2220		29,753							29,753	24,851
242	Assessment & Testing	2230									0	
243	Total Support Services - Instructional Staff	2200		35,991							35,991	31,069
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	
246	Executive Administration Services	2320		37,910							37,910	35,055

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

1	A	B	C	D	E	F			I	J		
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		5,766							5,766	4,853
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		3,007							3,007	2,853
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		46,683							46,683	42,761
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		54,447							54,447	47,620
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	Total Support Services - School Administration	2400		54,447							54,447	47,620
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		8,144							8,144	6,848
264	Fiscal Services	2520		10,126							10,126	8,509
265	Facilities Acquisition & Construction Services	2530		186,126							186,126	
266	Operation & Maintenance of Plant Services	2540		5,413							5,413	261,503
267	Pupil Transportation Services	2550									0	8,517
268	Food Services	2560		38,154							38,154	35,476
269	Internal Services	2570									0	
270	Total Support Services - Business	2500		247,963							247,963	320,853
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630									0	
275	Staff Services	2640									0	
276	Data Processing Services	2660		4,552							4,552	3,802
277	Total Support Services - Central	2600		4,552							4,552	3,802
278	Other Support Services (Describe & Itemize)	2900		6,525							6,525	5,041
279	Total Support Services	2000		443,536							443,536	491,595
280	COMMUNITY SERVICES (MR/SS)	3000		10,225							10,225	9,494
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			808,601				0			808,601	1,074,485
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(580,794)	
297												

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

1	A	B	C	D	E	F			I	J		
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					22,768,711				22,768,711	35,303,500
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	0	0	22,768,711	0	0	0	22,768,711	35,303,500
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	22,768,711	0	0	0	22,768,711	35,303,500
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(22,768,711)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
321	Unemployment Insurance Payments	2363			20,178						20,178	320,000
322	Insurance Payments (Regular or Self-Insurance)	2364			314,791						314,791	
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	39,311	0	85,558						124,869	120,000
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369			186,929						186,929	235,000
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transporation)	2372									0	
330	Total Support Services - General Administration	2000	39,311	0	607,456	0	0	0	0	0	646,767	675,000
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										25,000
342	Total Disbursements/Expenditures		39,311	0	607,456	0	0	0	0	0	646,767	700,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(559,915)	

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

1	A	B	C	D	E	F			I	J		
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	
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
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							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										
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,246	

	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	24,722,040	13,124,684	11,597,356	26,471,000
5	Operations & Maintenance	3,981,450	2,042,474	1,938,976	4,119,438	2,076,964
6	Debt Services **	4,142,608	2,206,516	1,936,092	4,450,292	2,243,776
7	Transportation	1,046,310	561,757	484,553	1,133,000	571,243
8	Municipal Retirement	117,047	19,385	97,662	39,098	19,713
9	Capital Improvements	0		0		0
10	Working Cash	163,610	49,283	114,327	99,399	50,116
11	Tort Immunity	86,852	82,139	4,713	165,665	83,526
12	Fire Prevention & Safety	1,246	165	1,081	333	168
13	Leasing Levy	0		0		0
14	Special Education	777,902	213,560	564,342	430,727	217,167
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	110,760	19,385	91,375	39,098	19,713
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	35,149,825	18,319,348	16,830,477	36,948,050	18,628,702
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		I	J
1	SCHEDULE OF SHORT-TERM DEBT								
2	Description (Enter Whole Dollars)		Outstanding	Beginning	Issued	Retired	Outstanding		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)		July 1, 2019	July 1, 2019	July 1, 2019 thru	July 1, 2019 thru	Ending June 30, 2020		
4	Total CPPRT Notes				June 30, 2020	June 30, 2020	0		
5	TAX ANTICIPATION WARRANTS (TAW)								
6	Educational Fund						0		
7	Operations & Maintenance Fund						0		
8	Debt Services - Construction						0		
9	Debt Services - Working Cash						0		
10	Debt Services - Refunding Bonds						0		
11	Transportation Fund						0		
12	Municipal Retirement/Social Security Fund						0		
13	Fire Prevention & Safety Fund						0		
14	Other - (Describe & Itemize)						0		
15	Total TAWs		0	0	0	0	0		
16	TAX ANTICIPATION NOTES (TAN)								
17	Educational Fund						0		
18	Operations & Maintenance Fund						0		
19	Fire Prevention & Safety Fund						0		
20	Other - (Describe & Itemize)						0		
21	Total TANs		0	0	0	0	0		
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)								
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0		
24	General State Aid/Evidence-Based Funding Anticipation Certificates								
25	Total (All Funds)						0		
26	OTHER SHORT-TERM BORROWING								
27	Total Other Short-Term Borrowing (Describe & Itemize)						0		

	SCHEDULE OF LONG-TERM DEBT									
	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	General Obligation Limited Tax School Bonds, Series 2018	02/13/18	18,200,000	2	18,695,000				18,695,000	18,695,000
32	General Obligation Limited Tax School Bonds, Series 2018A	07/11/18	10,180,000	1	10,180,000				10,180,000	10,180,000
33	General Obligation Refunding School Bonds, Series 2017A	12/07/17	950,000	3	930,000			20,000	910,000	910,000
34	General Obligation Limited Refunding School Bonds, Series 2017B	12/07/17	3,240,000	3	3,240,000			20,000	3,220,000	3,220,000
35	General Obligation School Bonds, Series 2016	05/18/16	27,000,000	2	26,160,000				26,160,000	25,114,982
36	General Obligation Limited Tax School Bonds, Series 2002	07/25/02	14,478,190	3	3,611,352		147,978	1,695,000	2,064,330	0
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			74,048,190		62,816,352	0	147,978	1,735,000	61,229,330	58,119,982

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 _____
53 2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____
54 3. Refunding Bonds	6. Building Bonds	9. Other _____

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

	A	B	C	D	E	F		I	J		
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					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	0	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					
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	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0

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		I	J			
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	169,000			169,000						169,000
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	62,596,188			62,596,188	50	15,348,356	1,385,585		16,733,941	45,862,247
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,164,549	2,353,161		4,517,710	20	1,608,330	148,019		1,756,349	2,761,361
11	Capitalized Equipment	250										
12	10 Yr Schedule	251				0	10				0	0
13	5 Yr Schedule	252	9,789,682	641,307		10,430,989	5	7,152,545	663,097		7,815,642	2,615,347
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	3,210,499	20,394,318		23,604,817	--					23,604,817
16	Total Capital Assets	200	77,929,918	23,388,786	0	101,318,704		24,109,231	2,196,701	0	26,305,932	75,012,772
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								2,196,701			

	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	\$	38,316,875
9	O&M	Expenditures 15-22, L151		Total Expenditures		2,753,661
10	DS	Expenditures 15-22, L174		Total Expenditures		4,223,377
11	TR	Expenditures 15-22, L210		Total Expenditures		1,743,986
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		808,601
13	TORT	Expenditures 15-22, L342		Total Expenditures		646,767
14				Total Expenditures	\$	48,493,267
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
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		357,697
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		45,427
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		184,109
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		5,676,222
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		901,551
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0
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		24,530
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,735,000
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		24,560
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		9,139
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		1,162
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		10,225
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)	\$	8,969,622
78				Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		39,523,645
79				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		3,532.50
80				Estimated OEPP (Line 78 divided by Line 79)	\$	11,188.58
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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Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			1,531,337	14,828	1,316,509

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>						
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).				96,476		
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			24,100,185		24,100,185
20	Support Services:						
21	Pupil	2100			1,485,344		1,485,344
22	Instructional Staff	2200			1,117,616		1,117,616
23	General Admin.	2300			2,054,980		2,054,980
24	School Admin	2400			1,802,018		1,802,018
25	Business:						
26	Direction of Business Spt. Srv.	2510	423,344	0		423,344	0
27	Fiscal Services	2520	99,201	0		99,201	0
28	Oper. & Maint. Plant Services	2540		2,958,969		2,958,969	0
29	Pupil Transportation	2550		1,743,986			1,743,986
30	Food Services	2560		1,396,492			1,396,492
31	Internal Services	2570	0	0		0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0			0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0
35	Information Services	2630		0			0
36	Staff Services	2640	0	0		0	0
37	Data Processing Services	2660	44,282	0		44,282	0
38	Other:	2900		60,710			60,710
39	Community Services	3000		194,334			194,334
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(1,316,509)		(1,316,509)
41	Total			566,827	35,598,125	3,525,796	32,639,156
42				Restricted Rate		Unrestricted Rate	
43				Total Indirect Costs:	566,827	Total Indirect Costs:	3,525,796
44				Total Direct Costs:	35,598,125	Total Direct Costs:	32,639,156
45				=	1.59%	=	10.80%
46							

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
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	Burbank Elementary School District					
7	07-016-1110-02					
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 (Check all that apply)			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			X	X	None
21	Legal Services					Stickney Township Treasurer
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives			X	X	None
27	STEM (science, technology, engineering and math) Program Offerings					AERO Special Education Cooperative
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41						
42						
43						

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

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

School District Name: Burbank Elementary School District 111
 RCDT Number: 07-016-1110-02

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	1,142,097		0	1,142,097	1,247,908			1,247,908
2. Special Area Administration Services	2330	50,424		0	50,424	1,824			1,824
3. Other Support Services - School Administration	2490	0		0	0	292,622			292,622
4. Direction of Business Support Services	2510	415,200	0	0	415,200	427,654			427,654
5. Internal Services	2570	0		0	0				0
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		1,607,721	0	0	1,607,721	1,970,008	0	0	1,970,008
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									23%

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

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by
- 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: Burbank Elementary School District 111
 RCDT Number: 07-016-1110-02

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							Total (Must agree with Expenditures in column E)
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	0								0
Unemployment Insurance Payments	2363	20,178							20,178	20,178
Insurance Payments (Regular or Self-Insurance)	2364	314,791							314,791	314,791
Risk Management and Claims Services Payments	2365	0								0
Judgment and Settlements	2366	0								0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	124,869							124,869	124,869
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	186,929							186,929	186,929
Property Insurance (Buildings & Grounds)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
Totals		646,767	0	0	0	0	0	0	646,767	646,767

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

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

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

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² ASB 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 I CS 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 I CS 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 I CS 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	46,492,708	4,071,615	1,582,114	163,610	52,310,047
9	Direct Expenditures	38,316,875	2,753,661	1,743,986		42,814,522
10	Difference	8,175,833	1,317,954	(161,872)	163,610	9,495,525
11	Fund Balance - June 30, 2019	32,467,693	3,205,438	2,015,878	6,998,689	44,687,698
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?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49)	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Burbank Elementary School District 111	RCDT NUMBER 07-016-1110-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-00346	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Franzy Fleck		NAME AND ADDRESS OF AUDIT FIRM RSM US LLP One South Wacker Drive, Suite 800 Chicago	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 7600 S Central Avenue Burbank Elementary School District 111		E-MAIL ADDRESS: kelly.kirkman@rsmus.com	
60459		NAME OF AUDIT SUPERVISOR Kelly Kirkman	
		CPA FIRM TELEPHONE NUMBER 312-634-3400	FAX NUMBER 312-634-5525

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

Burbank Elementary School District 111
07-016-1110-02
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. All prior year's projects are included and reconciled to final FRIS report amounts
 - Including receipt/revenue and expenditure/disbursement amounts
9. All current year's projects are included and reconciled to most recent FRIS report filed
 - Including receipt/revenue and expenditure/disbursement amounts
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding
 - discrepancies should be reported as Questioned Costs
11. The total amount provided to subrecipients from each Federal program is included
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received)
 Project year runs from October 1 to September 30, so projects will cross fiscal years
 This means that audited year revenues will include funds from both the prior year and current year projects
13. Each CNP project should be reported on a separate line (one line per project year per program)
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
16. Exceptions should result in a finding with Questioned Costs
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
 - The value is determined from the following, **with each item on a separate line**:
- * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
- * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
 Districts should track separately through year; no specific report available from 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 **havenot** 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

Burbank Elementary School District 111
07-016-1110-02
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

**Burbank Elementary School District 111
07-016-1110-02**

**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	\$ 3,578,852
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		96,476
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 3,675,328

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES align="right">\$ 3,675,328

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues align="right">Column D align="right">\$ -

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: align="right">\$ -

DIFFERENCE: align="right">\$ 3,675,328

I IINOIS STATE BOARD OF EDUCATION
 100 NORT FIRST STREET
 SPRIN FIE D,I IINOIS 62777-0001

(attachment of ISBE 62-18)
 County
 Cook 07-016-1110-002
 District/Joint Agreement Name
 Burbank School District Number 111

SC EDU E OF E PENDITURES OF FEDERA AWARDS
 EAR ENDED JUNE 30, 2020

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number	ISBE Project Number	Receipts/Revenues		Expenditures/ Disbursements			Obligations / Passed Through Encumbrances	Final Status	Budget	
			7/1/18- 6/30/19	7/1/19- 6/30/20	7/1/18- 6/30/19	7/1/18- 6/30/19	7/1/19- 6/30/20				7/1/19- 6/30/20
			(D)	(D)	(F)	Passed Through to Subrecipient	(F)				Passed Through to Subrecipient
U.S. Department of Education: Passed through Illinois State Board of Education:											
Title I : Low Income	84.010	18-4300-00	\$ 494,771	\$ -	\$ 148,606	\$ -	\$ -	\$ -	\$ 148,606		
	84.010	19-4300-00	766,578	429,320	1,046,401	-	149,497	-	1,195,898		
	84.010	20-4300-00		846,688		-	1,085,087	-	1,085,087		
			<u>1,261,349</u>	<u>1,276,008</u>	<u>1,195,007</u>	<u>-</u>	<u>1,234,584</u>	<u>-</u>	<u>2,429,591</u>	<u>-</u>	
Title I : School Improvement	84.010A	19-4331-00	4,431	21,906	15,270	-	11,067	-	26,337		
	84.010A	20-4331-00	-	19,666	-	-	27,000	-	27,000		
			<u>4,431</u>	<u>41,572</u>	<u>15,270</u>	<u>-</u>	<u>38,067</u>	<u>-</u>	<u>53,337</u>	<u>-</u>	
English Language Acquisition Grants:											
Title II : Teacher Quality	84.367A	18-4932-00	43,055	-	13,585	-	-	-	13,585		
	84.367A	19-4932-00	55,499	50,993	86,520	-	19,972	-	106,492		
	84.367A	20-4932-00	-	122,283	-	-	135,292	-	135,292		
			<u>98,554</u>	<u>173,276</u>	<u>100,105</u>	<u>-</u>	<u>155,264</u>	<u>-</u>	<u>255,369</u>	<u>-</u>	
Title III : Lang Inst Prog - Limited Eng LIPLEP	84.365A	18-4909-00	54,320	-	-	-	-	-	-		
	84.365A	19-4909-00	45,595	83,386	32,629	-	35,806	-	68,435		
	84.365A	20-4909-00	-	58,792	93,175	-	91,925	-	185,100		
			<u>99,915</u>	<u>142,178</u>	<u>125,804</u>	<u>-</u>	<u>127,731</u>	<u>-</u>	<u>253,535</u>	<u>-</u>	
Passed through AERO Cooperative: Special Education - Grants to States: I.D.E.A. Flow Through											
	84.027	19-4620-00	455,514	238,779	649,639	-	-	-	649,639	N/A	
		20-4620-00	-	541,049	-	-	609,749	-	609,749	N/A	
			<u>455,514</u>	<u>779,828</u>	<u>649,639</u>	<u>-</u>	<u>609,749</u>	<u>-</u>	<u>1,259,388</u>	<u>N/A</u>	
U.S. Department of Education: Passed through Illinois State Board I.D.E.A. Room and Board											
	84.027	19-4625-00	1,341	439	2,629	-	-	-	2,629	N/A	
		20-4625-00	-	2,271	-	-	2,271	-	2,271	N/A	
			<u>1,341</u>	<u>2,710</u>	<u>2,629</u>	<u>-</u>	<u>2,271</u>	<u>-</u>	<u>4,900</u>	<u>N/A</u>	
Total Department of Education			1,921,104	2,415,572	2,088,454	-	2,167,666	-	4,256,120	N/A	

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

(attachment of ISBE 62-18)
 County
 Cook 07-016-1110-002
 District/Joint Agreement Name
 Burbank School District Number 111

SC EDUCATIONAL EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2020

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number	ISBE Project Number	Expenditures/ Disbursements						Obligations / Passed Through to Subrecipient	Final Status	Budget
			Receipts/Revenues			Disbursements					
			7/1/18- 6/30/19	7/1/19- 6/30/20	7/1/18- 6/30/19	7/1/18- 6/30/19	7/1/19- 6/30/20	7/1/19- 6/30/20			
(A)	(B)	(D)	(D)	(F)	Passed Through to Subrecipient	(F)	Passed Through to Subrecipient	(H)	(I)		
U.S. Department of Agriculture: Passed through Illinois State Board of Education:											
National School Lunch Program	10.555	18-4210-00	163,765	-	163,765	-	-	-	-	163,765	N/A
	10.555	19-4210-00	558,248	287,544	558,243	-	287,544	-	-	845,787	N/A
	10.555	20-4210-00	-	479,140	-	-	479,140	-	-	479,140	N/A
			<u>722,013</u>	<u>766,684</u>	<u>722,008</u>	-	<u>766,684</u>	-	-	<u>1,488,692</u>	N/A
National School Breakfast Program	10.553	18-4220-00	45,982	-	45,983	-	-	-	-	45,983	N/A
	10.553	19-4220-00	230,873	123,369	230,873	-	123,368	-	-	354,241	N/A
	10.553	20-4220-00	-	221,514	-	-	221,514	-	-	221,514	N/A
			<u>276,856</u>	<u>344,883</u>	<u>276,856</u>	-	<u>344,882</u>	-	-	<u>621,738</u>	N/A
Food Commodities	10.555	19-4215-00	100,879	-	100,879	-	-	-	-	100,879	N/A
	10.555	20-4215-00	-	96,476	-	-	96,476	-	-	96,476	N/A
			<u>100,879</u>	<u>96,476</u>	<u>100,879</u>	-	<u>96,476</u>	-	-	<u>197,355</u>	N/A
U.S. Department of Health and Human Services:											
Medical Assistance Program - Medicaid Matching Outreach Passed through the Illinois Department of Healthcare a											
93.778	19-4900-00	35,667	11,383	41,066	-	-	-	-	41,066	N/A	
	20-4900-00	-	19,104	-	-	29,445	-	-	29,445	N/A	
		<u>35,667</u>	<u>30,487</u>	<u>41,066</u>	-	<u>29,445</u>	-	-	<u>70,511</u>	N/A	
Passed through AERO:	93.778	20-4992-00	-	21,226	-	-	21,226	-	21,226	N/A	
Total Medicaid			<u>35,667</u>	<u>51,713</u>	<u>41,066</u>	-	<u>50,671</u>	-	-	<u>91,737</u>	N/A
Total Federal Awards			<u>3,056,519</u>	<u>3,675,328</u>	<u>3,229,263</u>	-	<u>3,426,379</u>	-	-	<u>6,655,642</u>	N/A

Burbank Elementary School District 111
07-016-1110-02
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Burbank 111** and is presented on the **modified cash basis of accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Burbank 111** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Burbank 111** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	<u> \$100,879 </u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u> \$0 </u>	Total Non-Cash \$100,879

Note 5: Other Information

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

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

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

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

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

**Burbank Elementary School District 111
07-016-1110-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010 / 84.010A	Title 1: Low Income	1,272,651
10.553 / 10.555	Child Nutrition Cluster	1,208,042
Total Amount Tested as Major		\$2,480,693

Total Federal Expenditures for 7/1/19-6/30/20 \$3,426,379

% tested as Major 72.40%

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

Auditee qualified as low-risk auditee? YES X 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.

Burbank Elementary School District 111
07-016-1110-02
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

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.

Burbank Elementary School District 111
07-016-1110-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2020- 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)

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

Burbank Elementary School District 111
07-016-1110-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2019-001	The District did not have controls in place to ensure tha Corrected	

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.