

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

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

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

School District  
 Joint Agreement

<p><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number:  <b>21-044-0640-02</b></p> <p>County Name:  <b>JOHNSON</b></p> <p>Name of School District/Joint Agreement:  <b>CYPRESS SCHOOL DISTRICT 64</b></p> <p>Address:  <b>4580 MT PISGAH RD</b></p> <p>City:  <b>CYPRESS</b></p> <p>Email Address:</p> <p>Zip Code:  <b>62923</b></p>	<p><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p> <p><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p>Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p><b><u>Single Audit Status:</u></b></p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p><b><u>Certified Public Accountant Information</u></b></p> <p>Name of Auditing Firm:  <b>BEUSSINK HICKAM &amp; KOCHER PC</b></p> <p>Name of Audit Manager:  <b>SCOTT A HICKAM CPA</b></p> <p>Address:  <b>139 W VIENNA ST - PO BOX 556</b></p> <table style="width:100%; border: none;"> <tr> <td style="border: none;">City: <b>ANNA</b></td> <td style="border: none;">State: <b>IL</b></td> <td style="border: none;">Zip Code: <b>62906</b></td> </tr> <tr> <td style="border: none;">Phone Number: <b>618-833-2721</b></td> <td colspan="2" style="border: none;">Fax Number: <b>618-833-7077</b></td> </tr> <tr> <td style="border: none;">IL License Number (9 digit): <b>066-005023</b></td> <td colspan="2" style="border: none;">Expiration Date: <b>11/30/2021</b></td> </tr> </table> <p>Email Address:  <a href="mailto:shickam@frontier.com">shickam@frontier.com</a></p>	City: <b>ANNA</b>	State: <b>IL</b>	Zip Code: <b>62906</b>	Phone Number: <b>618-833-2721</b>	Fax Number: <b>618-833-7077</b>		IL License Number (9 digit): <b>066-005023</b>	Expiration Date: <b>11/30/2021</b>	
City: <b>ANNA</b>	State: <b>IL</b>	Zip Code: <b>62906</b>									
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IL License Number (9 digit): <b>066-005023</b>	Expiration Date: <b>11/30/2021</b>										
<p><b><u>Annual Financial Report</u></b>                  Type of Auditor's Report Issued:</p> <table style="width:100%; border: none;"> <tr> <td style="border: none;"><input type="checkbox"/> Qualified</td> <td style="border: none;"><input type="checkbox"/> Unqualified</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Adverse</td> <td></td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Disclaimer</td> <td></td> </tr> </table> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<input type="checkbox"/> Qualified	<input type="checkbox"/> Unqualified	<input checked="" type="checkbox"/> Adverse		<input type="checkbox"/> Disclaimer		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)                  Name of Township: _____</p>	<p style="text-align: center; color: gray;">ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>			
<input type="checkbox"/> Qualified	<input type="checkbox"/> Unqualified										
<input checked="" type="checkbox"/> Adverse											
<input type="checkbox"/> Disclaimer											
<p>District Superintendent/Administrator Name (Type or Print):  <b>KIMBERLY SHOEMAKER</b></p> <p>Email Address:  <a href="mailto:kshoemaker@cypress64.com">kshoemaker@cypress64.com</a></p> <table style="width:100%; border: none;"> <tr> <td style="border: none;">Telephone: <b>618-657-2525</b></td> <td style="border: none;">Fax Number: <b>618-657-2570</b></td> </tr> </table> <p>Signature &amp; Date:</p>	Telephone: <b>618-657-2525</b>	Fax Number: <b>618-657-2570</b>	<p>Township Treasurer Name (type or print)</p> <p>Email Address:</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature &amp; Date:</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature &amp; Date:</p>							
Telephone: <b>618-657-2525</b>	Fax Number: <b>618-657-2570</b>										

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

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

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)

2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. 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.
4. **Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
[Attachment Manager Link](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*
5. **Submit Paper Copy of AFR with Signatures**
  - a) 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.*
  - b) 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.
  - c) 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](#)
6. **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.
7. **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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)					\$	-

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

***Comments Applicable to the Auditor's Questionnaire:***

**BEUSSINK HICKAM & KOCHER PC**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

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

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

**Tax Year 2019**

Equalized Assessed Valuation (EAV):

	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	<input type="text" value="0.009200"/>	<input type="text" value="0.002500"/>	<input type="text" value="0.001200"/>	<input type="text" value="0.012900"/>	<input type="text" value="0.000500"/>

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="1,203,168"/>	<input type="text" value="1,148,214"/>	<input type="text" value="54,954"/>	<input type="text" value="763,146"/>

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

**C. Short-Term Debt \*\***

<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>
<b>Other</b>	<b>Total</b>			
<input type="text" value="0"/>	<input type="text" value="0"/>			

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

**D. Long-Term Debt**

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

- a. 6.9% for elementary and high school districts,
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	<input type="text" value="131,700"/>

**E. Material Impact on Financial Position**

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

Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment

- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

*Comments:*



**ESTIMATED FINANCIAL PROFILE SUMMARY**

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

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

**District Name:** CYPRESS SCHOOL DISTRICT 64  
**District Code:** 21-044-0640-02  
**County Name:** JOHNSON

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	763,146.00	0.634	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	1,203,168.00		<b>Value</b>	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			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	1,148,214.00	0.954	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	1,203,168.00		<b>Weight</b>	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		<b>Value</b>	1.40
Possible Adjustment:			0		
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	763,146.00	239.26	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	3,189.48		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	91,808.39		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H37)		131,700.00	77.20	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		577,727.20		<b>Value</b>	0.40
<b>Total Profile Score:</b>					<b>4.00</b>

**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.

SSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups		
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt	
<b>CURRENT ASSETS (100)</b>														
Cash (Accounts 111 through 115) 1		150,173	103,107	2,586	129,866	61,494	0	14,300	15,079	11,415	10,215			
Investments	120	365,700												
Taxes Receivable	130													
Interfund Receivables	140													
Intergovernmental Accounts Receivable	150													
Other Receivables	160													
Inventory	170													
Prepaid Items	180													
Other Current Assets (Describe & Itemize)	190													
<b>Total Current Assets</b>		<b>515,873</b>	<b>103,107</b>	<b>2,586</b>	<b>129,866</b>	<b>61,494</b>	<b>0</b>	<b>14,300</b>	<b>15,079</b>	<b>11,415</b>	<b>10,215</b>			
<b>CAPITAL ASSETS (200)</b>														
Works of Art & Historical Treasures	210												0	
Land	220												84,206	
Building & Building Improvements	230												4,578,611	
Site Improvements & Infrastructure	240												443,054	
Capitalized Equipment	250												835,370	
Construction in Progress	260												0	
Amount Available in Debt Service Funds	340												2,586	
Amount to be Provided for Payment on Long-Term Debt	350												129,114	
<b>Total Capital Assets</b>													<b>5,941,241</b>	
													<b>131,700</b>	
<b>CURRENT LIABILITIES (400)</b>														
Interfund Payables	410													
Intergovernmental Accounts Payable	420													
Other Payables	430													
Contracts Payable	440													
Loans Payable	460													
Salaries & Benefits Payable	470													
Payroll Deductions & Withholdings	480													
Deferred Revenues & Other Current Liabilities	490													
Due to Activity Fund Organizations	493										10,215			
<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,215</b>			
<b>LONG-TERM LIABILITIES (500)</b>														
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												131,700	
<b>Total Long-Term Liabilities</b>													<b>131,700</b>	
Reserved Fund Balance	714	0	52,498	2,586	0	61,494	0	0	15,079	11,415	0			
Unreserved Fund Balance	730	515,873	50,609	0	129,866	0	0	14,300	0	0	0			
Investment in General Fixed Assets												5,941,241		
<b>Total Liabilities and Fund Balance</b>		<b>515,873</b>	<b>103,107</b>	<b>2,586</b>	<b>129,866</b>	<b>61,494</b>	<b>0</b>	<b>14,300</b>	<b>15,079</b>	<b>11,415</b>	<b>10,215</b>	<b>5,941,241</b>	<b>131,700</b>	

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
<b>RECEIPTS/REVENUES</b>										
LOCAL SOURCES	1000	140,737	23,216	19,429	9,287	27,294	0	3,869	71,607	3,869
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	683,078	109,913	0	51,568	0	0	0	0	0
FEDERAL SOURCES	4000	181,500	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		<b>1,005,315</b>	<b>133,129</b>	<b>19,429</b>	<b>60,855</b>	<b>27,294</b>	<b>0</b>	<b>3,869</b>	<b>71,607</b>	<b>3,869</b>
Receipts/Revenues for "On Behalf" Payments 2	3998	439,197	0	0	0	0	0		0	0
<b>Total Receipts/Revenues</b>		<b>1,444,512</b>	<b>133,129</b>	<b>19,429</b>	<b>60,855</b>	<b>27,294</b>	<b>0</b>	<b>3,869</b>	<b>71,607</b>	<b>3,869</b>
<b>DISBURSEMENTS/EXPENDITURES</b>										
Instruction	1000	760,954				7,343				
Support Services	2000	225,619	86,823		43,706	18,272	0		69,086	1,782
Community Services	3000	0	0		0					
Payments to Other Districts & Governmental Units	4000	31,112	0	0	0	0	0		0	0
Debt Service	5000	0	0	25,512	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		<b>1,017,685</b>	<b>86,823</b>	<b>25,512</b>	<b>43,706</b>	<b>25,615</b>	<b>0</b>		<b>69,086</b>	<b>1,782</b>
Disbursements/Expenditures for "On Behalf" Payments 2	4180	439,197	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		<b>1,456,882</b>	<b>86,823</b>	<b>25,512</b>	<b>43,706</b>	<b>25,615</b>	<b>0</b>		<b>69,086</b>	<b>1,782</b>
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3</b>		<b>(12,370)</b>	<b>46,306</b>	<b>(6,083)</b>	<b>17,149</b>	<b>1,679</b>	<b>0</b>	<b>3,869</b>	<b>2,521</b>	<b>2,087</b>
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund 12	7110	0								
Abatement of the Working Cash Fund 12	7110	0	50,000	0	60,700	0	0		0	0
Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
Transfer Among Funds	7130	0	0		0					
Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160		0							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170			0						
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210	0	0	5,000	0		0	110,700	0	0
Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
Sale or Compensation for Fixed Assets 6	7300	0	0	0	0	0	0		0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
<b>Total Other Sources of Funds</b>		<b>0</b>	<b>50,000</b>	<b>5,000</b>	<b>60,700</b>	<b>0</b>	<b>0</b>	<b>110,700</b>	<b>0</b>	<b>0</b>

Description  (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>OTHER USES OF FUNDS (8000)</b>										
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund 12	8110							110,700		
Transfer of Working Cash Fund Interest 12	8120							0		
Transfer Among Funds	8130	0	0		0					
Transfer of Interest	8140	0	0	0	0	0	0		0	
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
Taxes Transferred to Pay for Capital Projects	8810	0	0							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	110,700	0	0
<b>Total Other Sources/Uses of Funds</b>		0	50,000	5,000	60,700	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(12,370)	96,306	(1,083)	77,849	1,679	0	3,869	2,521	2,087
<b>Fund Balances - July 1, 2019</b>		528,243	6,801	3,669	52,017	59,815	0	10,431	12,558	9,328
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
<b>Fund Balances - June 30, 2020</b>		515,873	103,107	2,586	129,866	61,494	0	14,300	15,079	11,415

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
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies (1110-1120) 7		75,597	19,347	19,429	9,287	9,940		3,869	71,607	3,869
Leasing Purposes Levy 8	1130		3,869							
Special Education Purposes Levy	1140	1,548								
FICA/Medicare Only Purposes Levies	1150					15,845				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
<b>Total Ad Valorem Taxes Levied By District</b>		<b>77,145</b>	<b>23,216</b>	<b>19,429</b>	<b>9,287</b>	<b>25,785</b>	<b>0</b>	<b>3,869</b>	<b>71,607</b>	<b>3,869</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes 9	1230	47,311				1,509				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>47,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular - Tuition from Pupils or Parents (In State)	1311									
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
<b>Total Tuition</b>		<b>0</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular -Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
<b>Total Transportation Fees</b>					0					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	4,108								
Gain or Loss on Sale of Investments	1520									
<b>Total Earnings on Investments</b>		4,108	0	0	0	0	0	0	0	0
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	8,969								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	984								
Other Food Service (Describe & Itemize)	1690									
<b>Total Food Service</b>		9,953								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	940								
Admissions - Other (Describe & Itemize)	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
<b>Total District/School Activity Income</b>		940	0							
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Rentals - Regular Textbooks	1811									
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
<b>Total Textbook Income</b>		0								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Rentals	1910									
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	868								
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	412								
<b>Total Other Revenue from Local Sources</b>		<b>1,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>140,737</b>	<b>23,216</b>	<b>19,429</b>	<b>9,287</b>	<b>27,294</b>	<b>0</b>	<b>3,869</b>	<b>71,607</b>	<b>3,869</b>
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	599,132	59,913							
General State Aid - Hold Harmless/Supplemental	3002									
Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		<b>599,132</b>	<b>59,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100									
Special Education - Funding for Children Requiring Sp ED Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		<b>0</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		0	0			0				
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Ed</b>		0				0				
State Free Lunch & Breakfast	3360	760								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				51,288					
Transportation - Special Education	3510				280					
Transportation - Other (Describe & Itemize)	3599									
<b>Total Transportation</b>		0	0		51,568	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	83,186								
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999		50,000							
<b>Total Restricted Grants-In-Aid</b>		83,946	50,000	0	51,568	0	0	0	0	0
<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>683,078</b>	<b>109,913</b>	<b>0</b>	<b>51,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										



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
<b>TITLE V</b>										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
<b>Total Title V</b>		0	0		0	0				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	30,724								
Special Milk Program	4215									
School Breakfast Program	4220	18,524								
Summer Food Service Program	4225	24,804								
Child Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
<b>Total Food Service</b>		74,052				0				
<b>TITLE I</b>										
Title I - Low Income	4300	29,169								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399	44,818								
<b>Total Title I</b>		73,987	0		0	0				
<b>TITLE IV</b>										
Title IV - Safe & Drug Free Schools - Formula	4400									
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
<b>Total Title IV</b>		0	0		0	0				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Fed - Spec Education - Preschool Flow-Through	4600									
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through	4620									
Fed - Spec Education - IDEA - Room & Board	4625									
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
<b>Total Federal - Special Education</b>		0	0		0	0				
<b>CTE - PERKINS</b>										
CTE - Perkins - Title III E - Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
<b>Total CTE - Perkins</b>		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology-Formula	4860									
ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	16,125								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	1,076								
Medicaid Matching Funds - Fee-for-Service Program	4992	3,435								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	12,825								
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		181,500	0	0	0	0	0		0	0
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	181,500	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		1,005,315	133,129	19,429	60,855	27,294	0	3,869	71,607	3,869

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
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	400,960	41,207	12,889	69,572	16,016	1,535			542,179	465,961
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125	60,677	7,983	60	8,525		328			77,573	73,747
Special Education Programs (Functions 1200-1220)	1200	28,918	3,916	18,682		4,005				55,521	59,308
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250	22,454	3,595	2,923	35,968		80			65,020	66,399
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500	10,400	867	3,655	4,719		1,020			20,661	24,569
Summer School Programs	1600									0	
Gifted Programs	1650									0	899
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
<b>Total Instruction 10</b>	<b>1000</b>	<b>523,409</b>	<b>57,568</b>	<b>38,209</b>	<b>118,784</b>	<b>20,021</b>	<b>2,963</b>	<b>0</b>	<b>0</b>	<b>760,954</b>	<b>690,883</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110									0	
Guidance Services	2120									0	
Health Services	2130			2,400						2,400	1,700
Psychological Services	2140									0	
Speech Pathology & Audiology Services	2150			22,412						22,412	25,000
Other Support Services - Pupils (Describe & Itemize)	2190	1,150					1,503			2,653	
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,150</b>	<b>0</b>	<b>24,812</b>	<b>0</b>	<b>0</b>	<b>1,503</b>	<b>0</b>	<b>0</b>	<b>27,465</b>	<b>26,700</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210									0	
Educational Media Services	2220									0	
Assessment & Testing	2230									0	
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310			10,147	476		224			10,847	7,350

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
Executive Administration Services	2320	59,205	7,913	10,536	2,850		1,422			81,926	96,340
Special Area Administration Services	2330									0	
Tort Immunity Services	2360 - 2370									0	
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>59,205</b>	<b>7,913</b>	<b>20,683</b>	<b>3,326</b>	<b>0</b>	<b>1,646</b>	<b>0</b>	<b>0</b>	<b>92,773</b>	<b>103,690</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410				119					119	9,225
Other Support Services - School Admin (Describe & Itemize)	2490									0	
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119</b>	<b>9,225</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	33,200								33,200	31,890
Fiscal Services	2520									0	
Operation & Maintenance of Plant Services	2540									0	
Pupil Transportation Services	2550									0	
Food Services	2560	27,551		705	43,457		349			72,062	72,734
Internal Services	2570									0	
<b>Total Support Services - Business</b>	<b>2500</b>	<b>60,751</b>	<b>0</b>	<b>705</b>	<b>43,457</b>	<b>0</b>	<b>349</b>	<b>0</b>	<b>0</b>	<b>105,262</b>	<b>104,624</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660									0	
<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	<b>121,106</b>	<b>7,913</b>	<b>46,200</b>	<b>46,902</b>	<b>0</b>	<b>3,498</b>	<b>0</b>	<b>0</b>	<b>225,619</b>	<b>244,239</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									<b>0</b>	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120						31,112			31,112	17,000
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>31,112</b>			<b>31,112</b>	<b>17,000</b>
Payments for Regular Programs - Tuition	4210										
Payments for Special Education Programs - Tuition	4220										
Payments for Adult/Continuing Education Programs - Tuition	4230										
Payments for CTE Programs - Tuition	4240										
Payments for Community College Programs - Tuition	4270										
Payments for Other Programs - Tuition	4280										
Other Payments to In-State Govt Units	4290										
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Transfers	4310										
Payments for Special Education Programs - Transfers	4320										
Payments for Adult/Continuing Ed Programs-Transfers	4330										

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
Payments for CTE Programs - Transfers	4340										
Payments for Community College Program - Transfers	4370										
Payments for Other Programs - Transfers	4380										
Other Payments to In-State Govt Units - Transfers	4390									0	
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			31,112			31,112	17,000
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
State Aid Anticipation Certificates	5140										
Other Interest on Short-Term Debt	5150										
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
Debt Services - Interest on Long-Term Debt	5200										
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
<b>Total Direct Disbursements/Expenditures</b>		644,515	65,481	84,409	165,686	20,021	37,573	0	0	1,017,685	952,122
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(12,370)	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510									0	
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540	27,594		10,894	35,568	12,767				86,823	81,542
Pupil Transportation Services	2550									0	
Food Services	2560									0	
<b>Total Support Services - Business</b>	<b>2500</b>	27,594	0	10,894	35,568	12,767	0	0	0	86,823	81,542
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	27,594	0	10,894	35,568	12,767	0	0	0	86,823	81,542
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											

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
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
<b>Total Direct Disbursements/Expenditures</b>		27,594	0	10,894	35,568	12,767	0	0	0	86,823	81,542
<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										46,306	

<b>30 - DEBT SERVICES (DS)</b>											
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (In-State)</b>											
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120										
Other Payments to In-State Govt Units (Describe & Itemize)	4190										
<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0	0
<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									612	
<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11</b>	<b>5300</b>										
DEBT SERVICES - OTHER (Describe & Itemize)	5400						19,000			19,000	19,505
<b>Total Debt Services</b>	<b>5000</b>			0			25,512			25,512	19,505
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
<b>Total Disbursements/ Expenditures</b>				0			25,512			25,512	19,505
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(6,083)	

<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
<b>SUPPORT SERVICES - BUSINESS</b>											
Pupil Transportation Services	2550	30,544	89	6,612	5,905		556			43,706	57,592
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	30,544	89	6,612	5,905	0	556	0	0	43,706	57,592

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
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11</b>	<b>5300</b>									0	
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>										
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										
<b>Total Disbursements/ Expenditures</b>		30,544	89	6,612	5,905	0	556	0	0	43,706	57,592
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										17,149	
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
Regular Programs	1100		6,373							6,373	5,819
Pre-K Programs	1125										
Special Education Programs (Functions 1200-1220)	1200		494							494	2,563
Special Education Programs - Pre-K	1225										
Remedial and Supplemental Programs - K-12	1250										
Remedial and Supplemental Programs - Pre-K	1275										
Adult/Continuing Education Programs	1300										
CTE Programs	1400										
Interscholastic Programs	1500		476							476	200
Summer School Programs	1600										
Gifted Programs	1650										
Driver's Education Programs	1700										
Bilingual Programs	1800										
Truants' Alternative & Optional Programs	1900										

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
<b>Total Instruction</b>	<b>1000</b>		7,343							7,343	8,582
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110										
Guidance Services	2120										
Health Services	2130										
Psychological Services	2140										
Speech Pathology & Audiology Services	2150										
Other Support Services - Pupils (Describe & Itemize)	2190										
<b>Total Support Services - Pupils</b>	<b>2100</b>		0							0	0
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210										
Educational Media Services	2220										
Assessment & Testing	2230										
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		0							0	0
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310										
Executive Administration Services	2320		994							994	995
Service Area Administrative Services	2330										
Claims Paid from Self Insurance Fund	2361										
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362										
Unemployment Insurance Pymts	2363										
Insurance Payments (Regular or Self-Insurance)	2364										
Risk Management and Claims Services Payments	2365										
Judgment and Settlements	2366										
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										
Reciprocal Insurance Payments	2368										
Legal Services	2369										
<b>Total Support Services - General Administration</b>	<b>2300</b>		994							994	995
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410										
Other Support Services - School Administration (Describe & Itemize)	2490										
<b>Total Support Services - School Administration</b>	<b>2400</b>		0							0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510		4,859							4,859	6,403
Fiscal Services	2520										
Facilities Acquisition & Construction Services	2530										
Operation & Maintenance of Plant Services	2540		5,091							5,091	6,927
Pupil Transportation Services	2550		3,001							3,001	4,515
Food Services	2560		4,327							4,327	5,474
Internal Services	2570										
<b>Total Support Services - Business</b>	<b>2500</b>		17,278							17,278	23,319
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610										
Planning, Research, Development, & Evaluation Services	2620										
Information Services	2630										



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
Staff Services	2640										
Data Processing Services	2660										
<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
Other Support Services (Describe & Itemize)	2900										
<b>Total Support Services</b>	<b>2000</b>		18,272							18,272	24,314
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120										
Payments for CTE Programs	4140										
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
State Aid Anticipation Certificates	5140										
Other (Describe & Itemize)	5150										
<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>			25,615				0			25,615	32,896
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,679	
<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition and Construction Services	2530									0	
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
Payments to Regular Programs (In-State)	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0	0
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	
<b>70 - WORKING CASH (WC)</b>											
<b>80 - TORT FUND (TF)</b>											
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Claims Paid from Self Insurance Fund	2361									0	

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
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			9,613						9,613	9,616
Unemployment Insurance Payments	2363			2,493						2,493	2,500
Insurance Payments (Regular or Self-Insurance)	2364			16,703						16,703	16,703
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	40,277								40,277	36,931
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	2,000
Property Insurance (Buildings & Grounds)	2371									0	
Vehicle Insurance (Transportation)	2372									0	
<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>40,277</b>	<b>0</b>	<b>28,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,086</b>	<b>67,750</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120										
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
Other Interest or Short-Term Debt	5150										
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>		<b>40,277</b>	<b>0</b>	<b>28,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,086</b>	<b>67,750</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>2,521</b>	
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540			1,782						1,782	1,800
<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>1,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,782</b>	<b>1,800</b>
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,782</b>	<b>1,800</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
Payments to Regular Programs	4110										
Payments to Special Education Programs	4120										
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									<b>0</b>	

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
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0	
<b>Total Debt Service</b>	<b>5000</b>						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										
<b>Total Disbursements/Expenditures</b>		0	0	1,782	0	0	0	0	0	1,782	1,800
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										2,087	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	



Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

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
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Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	



**SCHEDULE OF AD VALOREM TAX RECEIPTS**

Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
			(Column B - C)		(Column E - C)
Educational	75,597	0	75,597	77,030	77,030
Operations & Maintenance	19,347	0	19,347	20,932	20,932
Debt Services **	19,429	0	19,429	24,953	24,953
Transportation	9,287	0	9,287	10,048	10,048
Municipal Retirement	9,940	0	9,940	10,020	10,020
Capital Improvements		0	0	0	0
Working Cash	3,869	0	3,869	4,186	4,186
Tort Immunity	71,607	0	71,607	80,446	80,446
Fire Prevention & Safety	3,869	0	3,869	4,186	4,186
Leasing Levy	3,869	0	3,869	4,186	4,186
Special Education	1,548	0	1,548	1,675	1,675
Area Vocational Construction	0	0	0	0	0
Social Security/Medicare Only	15,845	0	15,845	10,020	10,020
Summer School		0	0	0	0
Other (Describe & Itemize)	0	0	0	0	0
<b>Totals</b>	<b>234,207</b>	<b>0</b>	<b>234,207</b>	<b>247,682</b>	<b>247,682</b>

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

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

SCHEDULE OF SHORT-TERM DEBT				
Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020
<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>				
Total CPPRT Notes	0	0	0	0
<b>TAX ANTICIPATION WARRANTS (TAW)</b>				
Educational Fund	0	0	0	0
Operations & Maintenance Fund	0	0	0	0
Debt Services - Construction	0	0	0	0
Debt Services - Working Cash	0	0	0	0
Debt Services - Refunding Bonds	0	0	0	0
Transportation Fund	0	0	0	0
Municipal Retirement/Social Security Fund	0	0	0	0
Fire Prevention & Safety Fund	0	0	0	0
Other - (Describe & Itemize)	0	0	0	0
Total TAWs	0	0	0	0
<b>TAX ANTICIPATION NOTES (TAN)</b>				
Educational Fund	0	0	0	0
Operations & Maintenance Fund	0	0	0	0
Fire Prevention & Safety Fund	0	0	0	0
Other - (Describe & Itemize)	0	0	0	0
Total TANs	0	0	0	0
<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0
<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>				
Total (All Funds)	0	0	0	0
<b>OTHER SHORT-TERM BORROWING</b>				
Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0	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
2016 WORKING CASH BONDS	02/29/16	25,000	1	10,000			5,000	5,000	2,414
2017 LIFE SAFETY BONDS	03/15/17	52,000	4	25,000			14,000	11,000	11,000
2020 WORKING CASH BONDS	03/05/20	115,700	1		115,700			115,700	115,700
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	

								0	
								0	
		192,700		35,000	115,700	0	19,000	131,700	129,114

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

- |                            |   |                |
|----------------------------|---|----------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other _____ |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                  | 8. Other _____ |
| 3. Refunding Bonds         | 6. Building Bonds                                       | 9. Other _____ |

**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**

Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2019</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		1,548	0		
Earnings on Investments	10, 20, 40, 50 or 60-1500	0	0	0	0	0
Drivers' Education Fees	10-1970					0
School Facility Occupation Tax Proceeds	30 or 60-1983				0	
Driver Education	10 or 20-3370					0
Other Receipts (Describe & Itemize)	--		0	0	0	0
Sale of Bonds	10, 20, 40 or 60-7200		0	0	0	
<b>Total Receipts</b>		<b>0</b>	<b>1,548</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000		1,548			0
Facilities Acquisition & Construction Services	20 or 60-2530		0	0	0	0
Tort Immunity Services	10, 20, 40-2360-2370	0				
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200				0	
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				0	
Debt Services Other (Describe & Itemize)	30-5400				0	
<b>Total Debt Services</b>					<b>0</b>	
Other Disbursements (Describe & Itemize)	--		0	0	0	0
<b>Total Disbursements</b>		<b>0</b>	<b>1,548</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash Basis Fund Balance as of June 30, 2020</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserved Fund Balance</b>	714	0	0	0	0	0
<b>Unreserved Fund Balance</b>	730	0	0	0	0	0

**SCHEDULE OF TORT IMMUNITY EXPENDITURES a**

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

If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

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

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	

Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

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

b 55 ILCS 5/5-1006.7

**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>	0	0	0	0		0	0	0	0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	84,206	0	0	84,206						84,206
Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
<b>Buildings</b>	<b>230</b>										
Permanent Buildings	231	4,578,611	0	0	4,578,611	50	1,188,255	91,571	0	1,279,826	3,298,785
Temporary Buildings	232	0	0	0	0	20	0	0	0	0	0
Improvements Other than Buildings (Infrastructure)	240	443,054	0	0	443,054	20	237,942	22,153	0	260,095	182,959
<b>Capitalized Equipment</b>	<b>250</b>										
10 Yr Schedule	251	571,380	12,767	0	584,147	10	497,079	10,801	0	507,880	76,267
5 Yr Schedule	252	190,585	0	0	190,585	5	190,585	0	0	190,585	0
3 Yr Schedule	253	40,617	20,021	0	60,638	3	39,242	8,049	0	47,291	13,347
<b>Construction in Progress</b>	<b>260</b>	0	0	0	0	--					0
<b>Total Capital Assets</b>	<b>200</b>	5,908,453	32,788	0	5,941,241		2,153,103	132,574	0	2,285,677	3,655,564
<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
<b>Allowable Depreciation</b>								132,574			

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)**

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 15-22, L114	Total Expenditures	\$ 1,017,685
O&M	Expenditures 15-22, L151	Total Expenditures	86,823
DS	Expenditures 15-22, L174	Total Expenditures	25,512
TR	Expenditures 15-22, L210	Total Expenditures	43,706
MR/SS	Expenditures 15-22, L295	Total Expenditures	25,615
TORT	Expenditures 15-22, L342	Total Expenditures	69,086
<b>Total Expenditures</b>			<b>\$ 1,268,427</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	
O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education	
ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs	77,573
ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs	0
ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition	0

ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	0
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	31,112
ED	Expenditures 15-22, L114, Col G	-	Capital Outlay	20,021
ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	0
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0
O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	0
O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay	12,767
O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment	0
DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	19,000
TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	0
TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	0
TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L210, Col G	-	Capital Outlay	0
TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	
MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	
MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	
MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	
MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	
MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	
MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay	0
Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment	0
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>				<b>\$ 160,473</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>				<b>1,107,954</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>				<b>101.60</b>
<b>Estimated OEPP (Line 78 divided by Line 79)</b>				<b>\$ 10,905.06</b>

**PER CAPITA TUITION CHARGE**

**LESS OFFSETTING RECEIPTS/REVENUES:**

TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$
TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	



ED	Revenues 9-14, L75, Col C	1600	Total Food Service	9,953
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	940
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	
ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	
ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	
ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	0
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	0
ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	0
ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	760
ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	51,568
ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	
ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	0
O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	50,000
ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	74,052
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	73,987
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	0
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	0
ED	Revenues 9-14, L253, Col C	4901	Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0

ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	16,125
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	1,076
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	3,435
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	12,825
<b>ED-TR-MR/SS</b>	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>	<b>35,328</b>
<b>ED-MR/SS</b>	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>	<b>0</b>
<b>Total Deductions for PCTC Computation Line 85 through Line 173</b>				<b>\$ 330,049</b>
<b>Net Operating Expense for Tuition Computation (Line 78 minus Line 175)</b>				<b>777,905</b>
<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>				<b>132,574</b>
<b>Total Allowance for PCTC Computation (Line 176 plus Line 177)</b>				<b>910,479</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>				<b>101.60</b>
<b>Total Estimated PCTC (Line 178 divided by Line 179) * \$</b>				<b>8,961.41</b>

\* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

\*\* Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.

\*\*\* Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.

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

Illinois State Board of Education  
School Business Services Department

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

**Instructions:**

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts. **Please refer to the embedded attachment "Indirect Cost Plan" that explains which contracts should be entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.**

**Please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart."**

\*Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

Indirect Cost Plan  
(double click to view)

Fund-Function-Object Chart  
(double click)

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
NO CONTRACTS					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0







Total			0	0	0
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## ESTIMATED INDIRECT COST RATE DATA

## SECTION I

## Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

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

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

Direction of Business Support Services (1-2510) and (5-2510)	0
Fiscal Services (1-2520) and (5-2520)	0
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	0
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>	42,455
Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).	8,718
Internal Services (1-2570) and (5-2570)	0
Staff Services (1-2640) and (5-2640)	0
Data Processing Services (1-2660) and (5-2660)	0

## SECTION II

## Estimated Indirect Cost Rate for Federal Programs

Function	Restricted Program		Unrestricted Program	
	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000	748,276		748,276
<b>Support Services:</b>				
Pupil	2100	27,465		27,465
Instructional Staff	2200	0		0
General Admin.	2300	162,853		162,853
School Admin	2400	119		119
<b>Business:</b>				
Direction of Business Spt. Srv.	2510	38,059	38,059	0
Fiscal Services	2520	0	0	0
Oper. & Maint. Plant Services	2540		79,147	0
Pupil Transportation	2550		46,707	46,707
Food Services	2560		33,934	33,934
Internal Services	2570	0	0	0
<b>Central:</b>				
Direction of Central Spt. Srv.	2610		0	0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0
Information Services	2630		0	0
Staff Services	2640	0	0	0
Data Processing Services	2660	0	0	0



Other:	2900		0		0
Community Services	3000		0		0
Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			0		0
<b>Total</b>		38,059	1,098,501	117,206	1,019,354
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	38,059	Total Indirect Costs:	117,206
		Total Direct Costs:	1,098,501	Total Direct Costs:	1,019,354
		<b>= 3.46%</b>		<b>= 11.50%</b>	

**REPORT ON SHARED SERVICES OR OUTSOURCING**

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

Fiscal Year Ending June 30, 2020

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

CYPRESS SCHOOL DISTRICT 64  
21-044-0640-02

<input type="checkbox"/> <i>Check box if this schedule is not applicable.....</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance				
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X	X	JAMP SPECIAL EDUCATION DISTRICT
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation				
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other	X	X	X	SPORTS COOP - BUNCOMBE SCHOOL DISTRICT 43

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

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

**ILLINOIS STATE BOARD OF EDUCATION**

School Business Services Department (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

School District Name: CYPRESS SCHOOL DISTRICT 64

RCDT Number: 21-044-0640-02

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

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	81,926		10,673	92,599	83,726		11,000	94,726
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	33,200	0	4,023	37,223	34,916	0	4,000	38,916
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		7,913	0	0	7,913	8,097	0	0	8,097
<b>8. Totals</b>		<b>107,213</b>	<b>0</b>	<b>14,696</b>	<b>121,909</b>	<b>110,545</b>	<b>0</b>	<b>15,000</b>	<b>125,545</b>
<b>9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)</b>									<b>3%</b>

\* 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: CYPRESS SCHOOL DISTRICT 64

RCDT Number: 21-044-0640-02

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							
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	9,613	899	0	0	479	0	0	8,235	9,613
Unemployment Insurance Payments	2363	2,493							2,493	2,493
Insurance Payments (Regular or Self-Insurance)	2364	16,703							16,703	16,703
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	40,277	9,774	0	0	3,544	0	0	26,959	40,277
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	0								0
Property Insurance (Buildings & Grounds)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
<b>Totals</b>		<b>69,086</b>	<b>10,673</b>	<b>0</b>	<b>0</b>	<b>4,023</b>	<b>0</b>	<b>0</b>	<b>54,390</b>	<b>69,086</b>

Please email [finance1@isbe.net](mailto:finance1@isbe.net) or call 217-785-8779 with any questions.



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

Type Below.

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

CYPRESS SCHOOL DISTRICT 64  
21-044-0640-02

Reference Pages.

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



***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

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

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

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

**Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.**

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

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

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**

*(All AFR pages must be completed to generate the following calculation)*

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	1,005,315	133,129	60,855	3,869	1,203,168
Direct Expenditures	1,017,685	86,823	43,706		1,148,214
Difference	(12,370)	46,306	17,149	3,869	54,954
Fund Balance - June 30, 2019	515,873	103,107	129,866	14,300	763,146

**Balanced - no deficit reduction plan is required.**

### Audit Checklist

*All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	<b>CASH</b>
Accounting for late payments (Audit Questionnaire Section D)	<b>OK</b>
Are Federal Expenditures greater than \$750,000?	<b>OK</b>
Is all Single Audit information completed and enclosed?	<b>OK</b>
Is Budget Deficit Reduction Plan Required?	<b>Congratulations! You have a balanced AFR.</b>
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	<b>OK</b>
Section D: Check a or b that agrees with the school district type.	<b>OK</b>
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	<b>OK</b>
Fund (20) O&M: Cash balances cannot be negative.	<b>OK</b>
Fund (30) DS: Cash balances cannot be negative.	<b>OK</b>
Fund (40) TR: Cash balances cannot be negative.	<b>OK</b>
Fund (50) MR/SS: Cash balances cannot be negative.	<b>OK</b>
Fund (60) CP: Cash balances cannot be negative.	<b>OK</b>
Fund (70) WC: Cash balances cannot be negative.	<b>OK</b>
Fund (80) Tort: Cash balances cannot be negative.	<b>OK</b>

Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>9. Page 7 &amp; 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).</b>	
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
<b>10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 27: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.</b>	OK
<b>14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.</b>	OK
<b>15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.</b>	PLEASE ENTER CONTRACTS PAID IN CURRENT YEAR. IF NONE, STATE NO CONTRACTS ON PAGE 29.
<b>16. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	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 <b>CYPRESS SCHOOL DISTRICT 64</b>	RCDT NUMBER <b>21-044-0640-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-005023</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>KIMBERLY SHOEMAKER</b>		NAME AND ADDRESS OF AUDIT FIRM <b>BEUSSINK HICKAM &amp; KOCHER PC</b> <b>139 W VIENNA ST - PO BOX 556</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) <b>4580 MT PISGAH RD</b> <b>CYPRESS</b> <b>62923</b>		ANNA E-MAIL ADDRESS: <b>shickam@frontier.com</b>	
		NAME OF AUDIT SUPERVISOR <b>SCOTT A HICKAM CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>618-833-2721</b>	FAX NUMBER <b>618-833-7077</b>

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))

A Copy of each Management Letter

**CYPRESS SCHOOL DISTRICT 64**  
**21-044-0640-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. All prior year's projects are included and reconciled to final FRIS report amounts.  
 - Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.  
 - Including receipt/revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,  
 - discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
 Project year runs from October 1 to September 30, so projects will cross fiscal years;  
 This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
 - The value is determined from the following, **with each item on a separate line**:
- \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
- \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**



Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:

<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>

- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**

Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:

<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>

- \* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)  
CFDA number: 10.582

18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. All programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (**Mark "N/A" if not applicable**)
- \* ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

**CYPRESS SCHOOL DISTRICT 64  
21-044-0640-02**

**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	\$ 181,500
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities ICR Computation 30, Line 11		8,718
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(3,435)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 186,783</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$ 186,783</b>
--------------------------------------	--	-------------------

Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	_____
---	----------	-------

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

.....	.....
-------	-------

ADJUSTED SEFA FEDERAL REVENUE:	\$	-
DIFFERENCE:	\$	186,783

**CYPRESS SCHOOL DISTRICT 64**  
**21-044-0640-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
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• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. \$200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

CYPRESS SCHOOL DISTRICT 64

21-044-0640-02

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

Year Ending June 30, 2020

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of [Entity #XYZ] and is presented on the [Identify 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 [General-Purpose or Basic] financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash <span style="border: 1px solid black; padding: 2px;">\$0</span>

**Note 5: Other Information**

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

Property	
Auto	
General Liability	
Workers Compensation	
Loans/Loan Guarantees Outstanding at June 30:	
District had Federal grants requiring matching expenditures	
	(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)

**CYPRESS SCHOOL DISTRICT 64**  
**21-044-0640-02**  
**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, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

**IDENTIFICATION OF MAJOR PROGRAMS:8**

CFDA NUMBER(S)9	NAME OF FEDERAL PROGRAM or CLUSTER10	AMOUNT OF FEDERAL PROGRAM



	<b>Total Amount Tested as Major</b>	\$0
--	-------------------------------------	-----

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

\$0

% tested as Major

#DIV/0!

Dollar threshold used to distinguish between Type A and Type B programs:

\_\_\_\_\_

Auditee qualified as low-risk auditee?

\_\_\_\_\_ YES    \_\_\_\_\_ NO

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

CYPRESS SCHOOL DISTRICT 64  
21-044-0640-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:11      2020- \_\_\_\_\_      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

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**9. Management's response<sup>13</sup>**

- 
- 11 A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).
- 12 Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.
- 13 See §200.521 *Management decision* for additional guidance on reporting management's response.

**CYPRESS SCHOOL DISTRICT 64**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

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

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1. FINDING NUMBER: 14      **2020-** \_\_\_\_\_      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)

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9. Condition<sup>15</sup>

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

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11. Context<sup>17</sup>

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12. Effect

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13. Cause

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**14. Recommendation**

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

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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.

**CYPRESS SCHOOL DISTRICT 64**  
**21-044-0640-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2020**

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

Finding Number

Condition

Current Status<sup>20</sup>

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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.