

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><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number: 34-049-0730-04</p> <p>County Name: LAKE</p> <p>Name of School District/Joint Agreement: HAWTHORN SCHOOL DISTRICT NO. 73</p> <p>Address: 841 W END COURT</p> <p>City: VERNON HILLS</p> <p>Email Address: taylori@hawthorn73.org</p> <p>Zip Code: 60061</p>	<p><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p>Click on the Link to Submit: Send ISBE a File</p> <p>0</p>	<p><u>Certified Public Accountant Information</u></p> <p>Name of Auditing Firm: EDER, CASELLA & CO.</p> <p>Name of Audit Manager: KEVIN SMITH</p> <p>Address: 5400 WEST ELM STREET, SUITE 203</p> <p>City: MCHENRY State: IL Zip Code: 60050</p> <p>Phone Number: 815-344-1300 Fax Number: 815-344-1320</p> <p>IL License Number (9 digit): 066-005142 Expiration Date: 11/30/21</p> <p>Email Address: CPAS@EDERCASELLA.COM</p>
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>	<p><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p>ISBE Use Only</p>
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print):</p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>
<p>Email Address:</p>	<p>Email Address:</p>	<p>Email Address:</p>
<p>Telephone: Fax Number:</p>	<p>Telephone: Fax Number:</p>	<p>Telephone: Fax Number:</p>
<p>Signature & Date:</p>	<p>Signature & Date:</p>	<p>Signature & Date:</p>

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☒ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/91 (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.

20. See Financial Statement findings in Section III of the Single Audit Section of this AFR

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

EDER, CASELLA & CO.

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.

PDF of signature in tab Opinion-Notes 36

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<u>FINANCIAL PROFILE INFORMATION</u>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<u>Tax Year 2019</u>			Equalized Assessed Valuation (EAV):				1,426,055,738					
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.026665		+ 0.002808		+ 0.001800		= 0.031270		0.000033		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	52,416,172		48,987,477		3,428,695		36,032,812						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23	Other		Total										
24	0		= 0										
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				98,397,846							
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		67,102,524								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	F	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: HAWTHORN SCHOOL DISTRICT NO. 73

District Code: 34-049-0730-04

County Name: LAKE

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)

Funds 10, 20, 40, 70 + (50 & 80 if negative)

Total

Ratio

Score

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Funds 10, 20, 40, & 70,

36,032,812.00

0.688

Weight

0.35

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 & 20

52,408,696.00

Value

1.40

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

(7,476.00)

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Funds 10, 20 & 40

Total

Ratio

Score

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)

Funds 10, 20, 40 & 70,

48,987,477.00

0.935

Adjustment

0

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 & 20

52,408,696.00

Weight

0.35

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

(7,476.00)

0

Value

1.40

Possible Adjustment:

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Funds 10, 20 & 40

Total

Days

Score

4

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Funds 10, 20, 40 divided by 360

36,141,021.00

265.59

Weight

0.10

Value

0.40

136,076.33

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)

Funds 10, 20 & 40

Total

Percent

Score

4

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

(.85 x EAV) x Sum of Combined Tax Rates

0.00

100.00

Weight

0.10

Value

0.40

37,903,848.49

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)

Funds 10, 20 & 40

Total

Percent

Score

2

Total Long-Term Debt Allowed (P3, Cell H31)

67,102,524.00

31.80

Weight

0.10

Value

0.20

98,397,845.92

Total Profile Score:

3.80 *

Estimated 2021 Financial Profile Designation:

RECOGNITION

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N									
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups										
2			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									
3	CURRENT ASSETS (100)																						
4	Cash (Accounts 111 through 115) ¹		7,284,153	3,875,726	3,352,359	1,596,330	1,028,889	15,467,841	14,167,321	387,505	0	278,216											
5	Investments	120	2,493,540	1,326,936	1,147,750	546,537	352,262	5,295,738	4,850,478	132,670													
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0												
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0												
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0												
9	Other Receivables	160	0	0	0	0	0	0	0	0	0												
10	Inventory	170	0	0	0	0	0	0	0	0	0												
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0												
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0												
13	Total Current Assets		9,777,693	5,202,662	4,500,109	2,142,867	1,381,151	20,763,579	19,017,799	520,175	0	278,216											
14	CAPITAL ASSETS (200)																						
15	Works of Art & Historical Treasures	210																					
16	Land	220											1,480,528										
17	Building & Building Improvements	230											91,264,118										
18	Site Improvements & Infrastructure	240											2,014,013										
19	Capitalized Equipment	250											3,707,094										
20	Construction in Progress	260											16,302,209										
21	Amount Available in Debt Service Funds	340												4,500,109									
22	Amount to be Provided for Payment on Long-Term Debt	350												62,602,415									
23	Total Capital Assets												114,767,962	67,102,524									
24	CURRENT LIABILITIES (400)																						
25	Interfund Payables	410	0	0	0	0	0	0		0	0												
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0												
27	Other Payables	430	0	0	0	0	0	0	0	0	0												
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0												
29	Loans Payable	460	0	0	0	0	0	0	0	0	0												
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0												
31	Payroll Deductions & Withholdings	480	108,209	0	0	0	0	0	0	0	0												
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0												
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	278,216											
34	Total Current Liabilities		108,209	0	0	0	0	0	0	0	0	278,216											
35	LONG-TERM LIABILITIES (500)																						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												67,102,524									
37	Total Long-Term Liabilities													67,102,524									
38	Reserved Fund Balance	714											0										
39	Unreserved Fund Balance	730											9,669,484	5,202,662	4,500,109	2,142,867	1,381,151	20,763,579	19,017,799	520,175	0	0	
40	Investment in General Fixed Assets																						114,767,962
41	Total Liabilities and Fund Balance		9,777,693	5,202,662	4,500,109	2,142,867	1,381,151	20,763,579	19,017,799	520,175	0	278,216	114,767,962	67,102,524									

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	36,451,046	4,171,573	7,697,434	2,409,729	113,649	1,593,236	364,634	13,518	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	5,067,140	0	0	1,613,202	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,338,848	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		43,857,034	4,171,573	7,697,434	4,022,931	113,649	1,593,236	364,634	13,518	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	19,067,880	0	0	0	0	0		0	
10	Total Receipts/Revenues		62,924,914	4,171,573	7,697,434	4,022,931	113,649	1,593,236	364,634	13,518	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	27,778,210				627,066				
13	Support Services	2000	12,010,471	3,666,930		3,778,665	670,547	11,133,407		357,471	0
14	Community Services	3000	16,355	0		0	447				
15	Payments to Other Districts & Governmental Units	4000	1,736,846	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	8,544,639	0	0			0	0
17	Total Direct Disbursements/Expenditures		41,541,882	3,666,930	8,544,639	3,778,665	1,298,060	11,133,407		357,471	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,067,880	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		60,609,762	3,666,930	8,544,639	3,778,665	1,298,060	11,133,407		357,471	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,315,152	504,643	(847,205)	244,266	(1,184,411)	(9,540,171)	364,634	(343,953)	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	138,450	0		19,001,550	0	0	
34	Premium on Bonds Sold	7220	0	0	0	0		949,428	0	0	
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			239,335						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			7,476						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	
44	Total Other Sources of Funds		0	0	385,261	0	0	19,950,978	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description Whole Dollars)	(Enter Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	239,335	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	7,476	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	
76	Total Other Uses of Funds		246,811	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(246,811)	0	385,261	0	0	19,950,978	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,068,341	504,643	(461,944)	244,266	(1,184,411)	10,410,807	364,634	(343,953)	0
79	Fund Balances - July 1, 2019		7,601,143	4,698,019	4,962,053	1,898,601	2,565,562	10,352,772	18,653,165	864,128	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		9,669,484	5,202,662	4,500,109	2,142,867	1,381,151	20,763,579	19,017,799	520,175	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		34,589,916	3,691,818	7,615,996	2,365,839	0	0	44,009	0	
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	337,304	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	73,922	0	0	0	
12	Total Ad Valorem Taxes Levied By District		34,927,220	3,691,818	7,615,996	2,365,839	73,922	0	44,009	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	372,735	0	0	0	0	0	0	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	
18	Total Payments in Lieu of Taxes		0	372,735	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	8,400								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	177,874								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		186,274								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				13,654					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					13,654					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	129,542	74,848	81,438	30,236	39,727	220,449	320,625	13,518	
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	
67	Total Earnings on Investments		129,542	74,848	81,438	30,236	39,727	220,449	320,625	13,518	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	329,229								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		329,229								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	55,551	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	161,017	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	30,058	0							
82	Total District/School Activity Income		246,626	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	393,186								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	157,056								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		550,242								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	16,043							
96	Contributions and Donations from Private Sources	1920	46,000	0	0	0	0	0	0	0	
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0			0	
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0		0	0	
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0				
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	
107	Other Local Revenues (Describe & Itemize)	1999	35,913	16,129	0	0	0	1,372,787	0	0	
108	Total Other Revenue from Local Sources		81,913	32,172	0	0	0	1,372,787	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	36,451,046	4,171,573	7,697,434	2,409,729	113,649	1,593,236	364,634	13,518	0
110	ONE FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
117	Evidence Based Funding Formula (Section 18-8.15)	3001	4,229,543	0	0	0	0	0		0	
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	
122	Total Unrestricted Grants-In-Aid		4,229,543	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	402,658			0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
127	Special Education - Personnel	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	2,797			0					
129	Special Education - Orphanage - Summer Individual	3130	0			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0					
132	Total Special Education		405,455	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	0	0			0				
141	Total Career and Technical Education		0	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	Total Bilingual Ed		0				0				
146	State Free Lunch & Breakfast	3360	5,594								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500	0	0		714,799	0				
153	Transportation - Special Education	3510	0	0		898,403	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	Total Transportation		0	0		1,613,202	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	426,548	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			
163	Technology - Technology for Success	3780	0	0	0	0	0	0			
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	
169	Total Restricted Grants-In-Aid		837,597	0	0	1,613,202	0	0	0	0	0
170	Total Receipts from State Sources	3000	5,067,140	0	0	1,613,202	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0	0	0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
185	Title V - District Projects	4105	0	0		0	0				
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	305,095				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	52,567				0				
194	Summer Food Service Program	4225	62,990				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	0								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	Total Food Service		420,652				0				
199	TITLE I										
200	Title I - Low Income	4300	259,559	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	Total Title I		259,559	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	25,404	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	Total Title IV		25,404	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	73,142	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	871,518	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	133,863	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	Total Federal - Special Education		1,078,523	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title IIIIE - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	1,354			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	134,177			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	162,128	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	116,803	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	140,248	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,338,848	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	2,338,848	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		43,857,034	4,171,573	7,697,434	4,022,931	113,649	1,593,236	364,634	13,518	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	15,092,975	2,861,240	93,167	801,410	0	0	101,800	0	18,950,592	20,885,402
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	243,062	67,218	18,269	62,720	0	0	3,928	0	395,197	546,660
8	Special Education Programs (Functions 1200-1220)	1200	3,054,207	768,846	28,965	114,597	0	855	2,858	0	3,970,328	4,499,105
9	Special Education Programs Pre-K	1225	262,544	60,449	0	1,012	0	0	0	0	324,005	298,760
10	Remedial and Supplemental Programs K-12	1250	351,774	47,052	0	779	0	0	0	0	399,605	454,175
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	364,754	4,988	12,004	891	0	2,000	0	0	384,637	401,428
15	Summer School Programs	1600	216,856	2,367	0	7,208	0	0	0	0	226,431	266,940
16	Gifted Programs	1650	0	0	0	1,025	0	0	0	0	1,025	1,395
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	1,592,116	371,745	95,075	12,505	0	0	82,000	0	2,153,441	2,126,964
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						972,949			972,949	1,106,030
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	21,178,288	4,183,905	247,480	1,002,147	0	975,804	190,586	0	27,778,210	30,586,859
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	948,113	146,392	4,350	6,708	0	0	0	0	1,105,563	1,111,635
37	Guidance Services	2120	0	0	72,013	0	0	0	0	0	72,013	142,130
38	Health Services	2130	286,450	56,454	32,531	5,810	0	0	0	0	381,245	414,006
39	Psychological Services	2140	350,172	45,587	53,092	571	0	0	0	0	449,422	476,800
40	Speech Pathology & Audiology Services	2150	998,501	153,658	7,634	197	0	0	0	0	1,159,990	1,145,950
41	Other Support Services - Pupils (Describe & Itemize)	2190	1,328,841	343,784	84,269	353	0	0	0	0	1,757,247	1,594,215
42	Total Support Services - Pupils	2100	3,912,077	745,875	253,889	13,639	0	0	0	0	4,925,480	4,884,736
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	318,450	87,314	215,535	5,275	0	1,138	0	0	627,712	667,250
45	Educational Media Services	2220	303,030	75,285	0	27,442	0	0	0	0	405,757	411,838
46	Assessment & Testing	2230	0	0	3,756	22,153	0	0	0	0	25,909	32,770
47	Total Support Services - Instructional Staff	2200	621,480	162,599	219,291	54,870	0	1,138	0	0	1,059,378	1,111,858
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	0	0	215,558	485	0	15,888	0	0	231,931	358,250
50	Executive Administration Services	2320	202,108	54,249	1,646	1,080	0	2,142	0	0	261,225	246,010
51	Special Area Administration Services	2330	0	0	171	3,438	0	0	0	0	3,609	4,440
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	202,108	54,249	217,375	5,003	0	18,030	0	0	496,765	608,700

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,873,947	499,197	20,146	11,361	0	3,399	0	0	2,408,050	2,673,287
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	1,873,947	499,197	20,146	11,361	0	3,399	0	0	2,408,050	2,673,287
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	183,614	26,158	6,592	4,502	0	4,163	0	0	225,029	221,300
60	Fiscal Services	2520	623,483	132,588	24,175	2,147	0	0	0	0	782,393	815,860
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	20
62	Pupil Transportation Services	2550	14,879	32	44,103	0	0	0	0	0	59,014	79,390
63	Food Services	2560	140,368	0	1,195	639,871	0	2,058	19,213	0	802,705	780,090
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	962,344	158,778	76,065	646,520	0	6,221	19,213	0	1,869,141	1,896,660
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	569,048	112,943	216,856	14,545	0	0	41,608	0	955,000	1,509,860
70	Staff Services	2640	160,185	31,573	47,411	44,657	0	200	0	0	284,026	231,060
71	Data Processing Services	2660	0	0	12,631	0	0	0	0	0	12,631	9,240
72	Total Support Services - Central	2600	729,233	144,516	276,898	59,202	0	200	41,608	0	1,251,657	1,750,160
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	8,700
74	Total Support Services	2000	8,301,189	1,765,214	1,063,664	790,595	0	28,988	60,821	0	12,010,471	12,934,101
75	COMMUNITY SERVICES (ED)	3000	5,690	405	10,260	0	0	0	0	0	16,355	11,720
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			0			584,679			584,679	610,830
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	620
84	Total Payments to Other Govt Units (In-State)	4100			0			584,679			584,679	611,450
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						1,152,167			1,152,167	1,123,440
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						1,152,167			1,152,167	1,123,440
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			0			1,736,846			1,736,846	1,734,890
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
114	Total Direct Disbursements/Expenditures		29,485,167	5,949,524	1,321,404	1,792,742	0	2,741,638	251,407	0	41,541,882	45,267,570
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,315,152	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	2,850
123	Facilities Acquisition & Construction Services	2530	0	0	23,080	0	140,680	0	0	0	163,760	677,300
124	Operation & Maintenance of Plant Services	2540	711,872	125,849	1,540,863	1,113,704	0	0	10,882	0	3,503,170	3,763,300
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0	0
127	Total Support Services - Business	2500	711,872	125,849	1,563,943	1,113,704	140,680	0	10,882	0	3,666,930	4,443,450
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	711,872	125,849	1,563,943	1,113,704	140,680	0	10,882	0	3,666,930	4,443,450
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400						0			0	0
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
151	Total Direct Disbursements/Expenditures		711,872	125,849	1,563,943	1,113,704	140,680	0	10,882	0	3,666,930	4,443,450
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										504,643	
153												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,327,424			6,327,424	2,145,832
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
170								2,077,340			2,077,340	6,160,420
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			138,450			1,425			139,875	0
172	Total Debt Services	5000			138,450			8,406,189			8,544,639	8,306,252
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				138,450			8,406,189			8,544,639	8,306,252
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(847,205)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	19,524	3,610	3,609,651	145,880	0	0	0	0	3,778,665	3,556,550
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	19,524	3,610	3,609,651	145,880	0	0	0	0	3,778,665	3,556,550
185	COMMUNITY SERVICES (TR)	3000									0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
206	Principal Retired) ¹¹							0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		19,524	3,610	3,609,651	145,880	0	0	0	0	3,778,665	3,556,550
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										244,266	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		246,669							246,669	290,820
216	Pre-K Programs	1125		26,873							26,873	37,490
217	Special Education Programs (Functions 1200-1220)	1200		248,587							248,587	298,090
218	Special Education Programs - Pre-K	1225		27,172							27,172	26,630
219	Remedial and Supplemental Programs - K-12	1250		4,742							4,742	5,690
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		0							0	0
223	Interscholastic Programs	1500		8,440							8,440	9,780
224	Summer School Programs	1600		12,056							12,056	17,240
225	Gifted Programs	1650		0							0	0
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		52,527							52,527	66,150
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	1000		627,066							627,066	751,890
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		13,531							13,531	14,700
233	Guidance Services	2120		34							34	60
234	Health Services	2130		52,153							52,153	57,780
235	Psychological Services	2140		5,052							5,052	6,500
236	Speech Pathology & Audiology Services	2150		12,143							12,143	12,800
237	Other Support Services - Pupils (Describe & Itemize)	2190		68,081							68,081	77,900
238	Total Support Services - Pupils	2100		150,994							150,994	169,740
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		4,076							4,076	4,400
241	Educational Media Services	2220		14,883							14,883	16,320
242	Assessment & Testing	2230		0							0	0
243	Total Support Services - Instructional Staff	2200		18,959							18,959	20,720
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		0							0	0
246	Executive Administration Services	2320		3,012							3,012	3,800

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
247	Service Area Administrative Services	2330		0							0	0
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	Total Support Services - General Administration	2300		3,012							3,012	3,800
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		139,445							139,445	181,150
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	Total Support Services - School Administration	2400		139,445							139,445	181,150
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		2,659							2,659	2,610
264	Fiscal Services	2520		118,599							118,599	124,490
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		132,510							132,510	188,810
267	Pupil Transportation Services	2550		5,331							5,331	5,900
268	Food Services	2560		11,599							11,599	11,370
269	Internal Services	2570		0							0	0
270	Total Support Services - Business	2500		270,698							270,698	333,180
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		85,112							85,112	118,810
275	Staff Services	2640		2,327							2,327	2,710
276	Data Processing Services	2660		0							0	0
277	Total Support Services - Central	2600		87,439							87,439	121,520
278	Other Support Services (Describe & Itemize)	2900		0							0	0
279	Total Support Services	2000		670,547							670,547	830,110
280	COMMUNITY SERVICES (MR/SS)	3000		447							447	70
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	Total Debt Services - Interest	5000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
295	Total Disbursements/Expenditures			1,298,060				0			1,298,060	1,582,070
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,184,411)	
297												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	103,997	8,957	11,020,453	0	0	0	11,133,407	9,500,000
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	103,997	8,957	11,020,453	0	0	0	11,133,407	9,500,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/ Expenditures		0	0	103,997	8,957	11,020,453	0	0	0	11,133,407	9,500,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,540,171)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	221,386	0	0	0	0	0	221,386	220,000
321	Unemployment Insurance Payments	2363	0	0	472	0	0	0	0	0	472	5,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	133,217	0	0	0	0	0	133,217	135,000
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										
325			0	0	2,396	0	0	0	0	0	2,396	20,000
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	357,471	0	0	0	0	0	357,471	380,000
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		0	0	357,471	0	0	0	0	0	357,471	380,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(343,953)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
3				(Column B - C)		(Column E - C)
4						
5	Educational	34,589,916	16,015,576	18,574,340	38,025,962	22,010,386
6	Operations & Maintenance	3,691,818	1,686,681	2,005,137	4,004,707	2,318,025
7	Debt Services **	7,615,996	3,474,837	4,141,159	8,250,346	4,775,508
8	Transportation	2,365,839	1,080,879	1,284,960	2,566,344	1,485,465
9	Municipal Retirement	0		0		0
10	Capital Improvements	0		0		0
11	Working Cash	44,009	20,109	23,900	47,744	27,636
12	Tort Immunity	0		0		0
13	Fire Prevention & Safety	0		0		0
14	Leasing Levy	0		0		0
15	Special Education	337,304	154,107	183,197	365,897	211,791
16	Area Vocational Construction	0		0		0
17	Social Security/Medicare Only	0		0		0
18	Summer School	0		0		0
19	Other (Describe & Itemize)	73,922	32,229	41,693	76,522	44,293
20	Totals	48,718,804	22,464,419	26,254,385	53,337,522	30,873,104
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

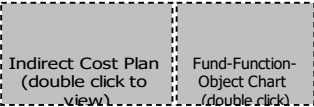
Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2019											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		337,304				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						0
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	337,304	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		337,304				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	337,304	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2020						0	0	0	0	0	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	0	0	0	0	
--												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:						
32						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
48	^b 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
2												
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	1,480,528			1,480,528						1,480,528
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	91,090,274	173,844		91,264,118	50	35,613,330	1,821,622		37,434,952	53,829,166
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,014,013			2,014,013	20	1,674,934	67,424		1,742,358	271,655
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	2,490,915	280,744		2,771,659		1,403,063	223,547		1,626,610	1,145,049
13	5 Yr Schedule	252	935,435			935,435		881,002	26,964		907,966	27,469
14	3 Yr Schedule	253	0			0					0	0
15	Construction in Progress	260	5,595,664	10,706,545		16,302,209	-					16,302,209
16	Total Capital Assets	200	103,606,829	11,161,133	0	114,767,962		39,572,329	2,139,557	0	41,711,886	73,056,076
17	Non-Capitalized Equipment	700				262,289	10		26,229			
18	Allowable Depreciation								2,165,786			

A		B		C		D		E		F	
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)											
This schedule is completed for school districts only.											
Fund		Sheet Row		ACCOUNT NO - TITLE				Amount			
OPERATING EXPENSE PER PUPIL											
EXPENDITURES:											
ED	Expenditures 15-22, L114			Total Expenditures				\$	41,541,882		
O&M	Expenditures 15-22, L151			Total Expenditures					3,666,930		
DS	Expenditures 15-22, L174			Total Expenditures					8,544,639		
TR	Expenditures 15-22, L210			Total Expenditures					3,778,665		
MR/SS	Expenditures 15-22, L295			Total Expenditures					1,298,060		
TORT	Expenditures 15-22, L342			Total Expenditures					357,471		
								Total Expenditures	\$	59,187,647	
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:											
TR	Revenues 9-14, L43, Col F			1412	Regular - Transp Fees from Other Districts (In State)			\$	0		
TR	Revenues 9-14, L47, Col F			1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)				0		
TR	Revenues 9-14, L48, Col F			1422	Summer Sch - Transp. Fees from Other Districts (In State)				0		
TR	Revenues 9-14, L49, Col F			1423	Summer Sch - Transp. Fees from Other Sources (In State)				0		
TR	Revenues 9-14, L50 Col F			1424	Summer Sch - Transp. Fees from Other Sources (Out of State)				0		
TR	Revenues 9-14, L52, Col F			1432	CTE - Transp Fees from Other Districts (In State)				0		
TR	Revenues 9-14, L56, Col F			1442	Special Ed - Transp Fees from Other Districts (In State)				0		
TR	Revenues 9-14, L59, Col F			1451	Adult - Transp Fees from Pupils or Parents (In State)				0		
TR	Revenues 9-14, L60, Col F			1452	Adult - Transp Fees from Other Districts (In State)				0		
TR	Revenues 9-14, L61, Col F			1453	Adult - Transp Fees from Other Sources (In State)				0		
TR	Revenues 9-14, L62, Col F			1454	Adult - Transp Fees from Other Sources (Out of State)				0		
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				0		
ED	Expenditures 15-22, L7, Col K - (G+I)			1125	Pre-K Programs				391,269		
ED	Expenditures 15-22, L9, Col K - (G+I)			1225	Special Education Programs Pre-K				324,005		
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				226,431		
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				972,949		
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 Progs - Private Tuition				0		
ED	Expenditures 15-22, L75, Col K - (G+I)			3000	Community Services				16,355		
ED	Expenditures 15-22, L102, Col K			4000	Total Payments to Other Govt Units				1,736,846		
ED	Expenditures 15-22, L114, Col G			-	Capital Outlay				0		
ED	Expenditures 15-22, L114, Col I			-	Non-Capitalized Equipment				251,407		
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				140,680		
O&M	Expenditures 15-22, L151, Col I			-	Non-Capitalized Equipment				10,882		
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				2,077,340		
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				26,873		
MR/SS	Expenditures 15-22, L218, Col K			1225	Special Education Programs - Pre-K				27,172		
MR/SS	Expenditures 15-22, L220, Col K			1275	Remedial and Supplemental Programs - Pre-K				0		
MR/SS	Expenditures 15-22, L221, Col K			1300	Adult/Continuing Education Programs				0		
MR/SS	Expenditures 15-22, L224, Col K			1600	Summer School Programs				12,056		
MR/SS	Expenditures 15-22, L280, Col K			3000	Community Services				447		
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		
								Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	6,214,712	
								Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		52,972,935	
								9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		3,803.20	
								Estimated OEPP (Line 78 divided by Line 79)	\$	13,928.52	
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)			\$	13,654		
TR	Revenues 9-14, L44, Col F			1413	Regular - Transp Fees from Other Sources (In State)				0		
TR	Revenues 9-14, L45, Col F			1415	Regular - Transp Fees from Co-curricular Activities (In State)				0		
TR	Revenues 9-14, L46, Col F			1416	Regular Transp Fees from Other Sources (Out of State)				0		
TR	Revenues 9-14, L51, Col F			1431	CTE - Transp Fees from Pupils or Parents (In State)				0		
TR	Revenues 9-14, L53, Col F			1433	CTE - Transp Fees from Other Sources (In State)				0		
TR	Revenues 9-14, L54, Col F			1434	CTE - Transp Fees from Other Sources (Out of State)				0		
TR	Revenues 9-14, L55, Col F			1441	Special Ed - Transp Fees from Pupils or Parents (In State)				0		
TR	Revenues 9-14, L57, Col F			1443	Special Ed - Transp Fees from Other Sources (In State)				0		
TR	Revenues 9-14, L58, Col F			1444	Special Ed -Transp Fees from Other Sources (Out of State)				0		
ED	Revenues 9-14, L75, Col C			1600	Total Food Service				329,229		
ED-O&M	Revenues 9-14, L82, Col C,D			1700	Total District/School Activity Income				246,626		
ED	Revenues 9-14, L84, Col C			1811	Rentals - Regular Textbooks				393,186		
ED	Revenues 9-14, L87, Col C			1819	Rentals - Other (Describe & Itemize)				0		
ED	Revenues 9-14, L88, Col C			1821	Sales - Regular Textbooks				0		
ED	Revenues 9-14, L91, Col C			1829	Sales - Other (Describe & Itemize)				3,803.20		
ED	Revenues 9-14, L92, Col C			1890	Other (Describe & Itemize)				0		
ED-O&M	Revenues 9-14, L95, Col C,D			1910	Rentals				16,043		
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)				0		
ED-O&M-TR	Revenues 9-14, L132, Col C,D,F			3100	Total Special Education				405,455		
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				5,594		
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				25,404		
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G			3500	Total Transportation				1,613,202		
ED	Revenues 9-14, L156, Col C			3610	Learning Improvement - Change Grants				0		
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				0		
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,I			3999	Other Restricted Revenue from State Sources				0		
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				420,652		
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G			4300	Total Title I				259,559		
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G			4400	Total Title IV				25,404		
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G			4620	Fed - Spec Education - IDEA - Flow Through				871,518		
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G			4625	Fed - Spec Education - IDEA - Room & Board				133,863		
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,I			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)				1,354		
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G			4909	Title III - Language Inst Program - Limited Eng (LIPLEP)				134,177		
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				162,128		
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				116,803		
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G			4991	Medicaid Matching Funds - Administrative Outreach				140,248		
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G			4992	Medicaid Matching Funds - Fee-for-Service Program				0		
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G			4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)				0		
ED-TR-MR/SS	Revenues (Part of EBF Payment)			3100	Special Education Contributions from EBF Funds **				1,425,783		
ED-MR/SS	Revenues (Part of EBF Payment)			3300	English Learning (Bilingual) Contributions from EBF Funds ***				341,034		
								Total Deductions for PCTC Computation Line 85 through Line 173	\$	7,055,512	
								Net Operating Expense for Tuition Computation (Line 78 minus Line 175)		45,917,423	
								Total Depreciation Allowance (from page 26, Line 18, Col I)		2,165,786	
								Total Allowance for PCTC Computation (Line 176 plus Line 177)		48,083,209	
								9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		3,803.20	
								Total Estimated PCTC (Line 178 divided by Line 17			

Current Year Payment on Contracts For Indirect Cost Rate Computation						
Instructions: <i>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.</i> <i>Please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart."</i> <i>*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.</i> <i>1. 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.</i> <i>2. In column (B) enter the number of the Fund-Functon-Object of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600</i> <i>3. In Column (C) enter the name of the Company that is listed on the contract.</i> <i>4. 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.</i> <i>5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).</i> <i>6. 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.</i>						
Fund-Function-Object Name Expenditure was Recorded	Where the (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
ED-Instruction-Repairs & Maint		10-1000-300	Impact Networking LLC	53,894	25,000	28,894
ED-Bilingual-Software		10-1000-300	Imagine Learning	52,668	25,000	27,668
ED-Bilingual-Software		10-1000-300	Elevation Education Software	33,395	25,000	8,395
ED-Testing-Professional Services		10-2100-300	Northwest Evaluation Association	39,650	25,000	14,650
ED-School Resource Officer/Prof Serv		10-2100-300	Village of Vernon Hills	84,000	25,000	59,000
ED-BOE-Legal		10-2300-300	Robbins Schwartz	136,361	25,000	111,361
ED-BOE-Audit		10-2300-300	Eder, Casella, & Co	32,025	25,000	7,025
TORT-Workers Comp-Insurance		80-2300-300	CLIC	395,264	25,000	370,264
Building-O&M-Cleaning Service		20-2540-300	GCA Services Group	53,200	25,000	28,200
Ed-Transportation-Prof Serv		10-2550-300	Village of Vernon Hills	44,103	25,000	19,103
TRANS-TRANS-Reg Trans		40-2550-300	Lakeside Transportation	1,618,598	25,000	1,593,598
TRANS-TRANS-Reg Trans		40-2550-300	Safeway Transportation Services	50,970	25,000	25,970
TRANS-TRANS-Reg Trans		40-2550-300	Citicare Services	30,402	25,000	5,402
TRANS-TRANS-Reg Trans		40-2550-300	All Ways Transportation Services	59,766	25,000	34,766
TRANS-TRANS-Reg Trans		40-2550-300	Lakeside Transportation	1,461,074	25,000	1,436,074
TRANS-TRANS-Reg Trans		40-2550-300	Safeway Transportation Services	193,420	25,000	168,420
				0		0
TRANS-TRANS-Athletic Field Trip		40-2550-300	Lakeside Transportation	29,174	25,000	4,174
ED-Information Services-Internet		10-2630-300	Comcast	50,731	25,000	25,731
Building-O&M-Cleaning Service		20-2540-300	GSF USA Inc	744,741	25,000	719,741
				0		0
Total				5,163,436	0	4,688,436



ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>[Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.]</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>				420,654			
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).				82,352			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			28,214,690		28,214,690	
20	Support Services:							
21	Pupil	2100			5,076,474		5,076,474	
22	Instructional Staff	2200			1,078,337		1,078,337	
23	General Admin.	2300			857,248		857,248	
24	School Admin	2400			2,547,495		2,547,495	
25	Business:							
26	Direction of Business Spt. Srv.	2510	227,688	0		227,688	0	
27	Fiscal Services	2520	900,992	0		900,992	0	
28	Oper. & Maint. Plant Services	2540		3,624,798		3,624,798		0
29	Pupil Transportation	2550		3,843,010				3,843,010
30	Food Services	2560		374,437				374,437
31	Internal Services	2570	0	0		0		0
32	Central:							
33	Direction of Central Spt. Srv.	2610		0				0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0				0
35	Information Services	2630		998,504				998,504
36	Staff Services	2640	286,353	0		286,353		0
37	Data Processing Services	2660	12,631	0		12,631		0
38	Other:	2900		0				0
39	Community Services	3000		16,802				16,802
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(4,688,436)			(4,688,436)
41	Total			1,427,664	41,943,359	5,052,462		38,318,561
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,427,664	Total Indirect Costs:	5,052,462	
44				Total Direct Costs:	41,943,359	Total Direct Costs:	38,318,561	
45				= 3.40%		= 13.19%		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2020										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	HAWTHORN SCHOOL DISTRICT NO. 73										
7	34-049-0730-04										
8	Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget										
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits		X	X		NORTHERN ILLINOIS HEALTH INSURANCE PROGRAM					
15	Energy Purchasing		X	X		IUPC ENERGY CONSORTIUM					
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X		COLLECTIVE LIBRARY INSURANCE COOPERATIVE					
20	Investment Pools		X	X		ISDLAF					
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives		X	X		SPECIAL EDUCATION DISTRICT OF LAKE COUNTY					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing		X	X		USE OF SEVERAL COOPERATIVES FOR PURCHASING					
29	Technology Services										
30	Transportation		X	X		JOINT BID WITH DISTRICTS 70/128 FOR BUSSING					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements		X	X		JA WITH VERNON HILLS PARK DISTRICT FOR PROPERTY					
33	Other		X	X		IGA WITH DISTRICT 75/79 FOR LINCOLN SCHOOL					
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

ILLINOIS STATE BOARD OF EDUCATION

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **HAWTHORN SCHOOL DISTRICT NO. 73**RCDT Number: **34-049-0730-04**

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	261,225		0	261,225	200,467			200,467
2. Special Area Administration Services	2330	3,609		0	3,609	4,440			4,440
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	225,029	0	0	225,029	209,040			209,040
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		489,863	0	0	489,863	413,947	0	0	413,947
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									-15%

* For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-72

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 January 15, 2021
- ☐ 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: HAWTHORN SCHOOL DISTRICT NO. 73

RCDT Number: 34-049-0730-04

			How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							
FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund	2361	0								0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	221,386							221,386	221,386
Unemployment Insurance Payments	2363	472							472	472
Insurance Payments (Regular or Self-Insurance)	2364	133,217							133,217	133,217
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	2,396							2,396	2,396
Reciprocal Insurance Payments	2368	0								0
Legal Services	2369	0								0
Property Insurance (Buildings & Grounds)	2371	0								0
Vehicle Insurance (Transportation)	2372	0								0
Totals		357,471	0	0	0	0	0	0	357,471	357,471

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

Inserting Tab into Existing AFR

1. Open both the combined worksheet/crosswalk and your AFR.
2. On the combined worksheet/crosswalk; hover your mouse over the tab name; click your right mouse button; choose "Move or Copy..."
3. In the "To book" drop box, choose your AFR document; in the "Before sheet" section, choose "Itemization"; click "Create a copy"; then click the "OK" button.

Linking Example

For the district name, click on cell J6; type "="; click on "Cover" tab; click on cell A17; hit Enter. For the RCDT, click on cell J7; type "="; click on "Cover" tab; click on cell A13; hit Enter.

The following (blue) cells will need linked: J6, J7, E12-E17, F15, E57-E67

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

Type Below.

- | | |
|--|---|
| 1. Page 9, Line 11 - Other Tax Levies | SEDOLIMRF Tax Levy |
| 2. Page 11, Line 107 - Other Local Revenues | Various Miscellaneous |
| 3. Page 15, Line 41 - Other Support Services - Pupils | Director of Special Education & Learning Disabled Program |
| 4. Page 18, Line 171 - Debt Services - Other | Bond Issuance Costs and Other Fees |
| 5. Page 19, Line 237 - Other Support Services - Pupils | Director of Special Education & Learning Disabled Program |

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)

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	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.					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	43,857,034	4,171,573	4,022,931	364,634	52,416,172
9	Direct Expenditures	41,541,882	3,666,930	3,778,665		48,987,477
10	Difference	2,315,152	504,643	244,266	364,634	3,428,695
11	Fund Balance - June 30, 2019	9,669,484	5,202,662	2,142,867	19,017,799	36,032,812
12	<div style="text-align: center; color: blue;"> Balanced - no deficit reduction plan is required. </div>					
13						
14						
15						

Audit Checklist

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

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 35" tab.

2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.

3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.

4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.

5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.

6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).

7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).

8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

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

School No: 00000072K120201014201703.xlsm

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

DISTRICT/JOINT AGREEMENT NAME HAWTHORN SCHOOL DISTRICT NO. 73	RCDT NUMBER 34-049-0730-04	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005142	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM EDER, CASELLA & CO. 5400 WEST ELM STREET, SUITE 203 MCHENRY	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 841 W END COURT VERNON HILLS 60061		E-MAIL ADDRESS: CPAS@EDERCASELLA.COM	
		NAME OF AUDIT SUPERVISOR KEVIN SMITH	
		CPA FIRM TELEPHONE NUMBER 815-344-1300	FAX NUMBER 815-344-1320

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

HAWTHORN SCHOOL DISTRICT NO. 73

34-049-0730-04

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

HAWTHORN SCHOOL DISTRICT NO. 73

34-049-0730-04

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	\$ 2,338,848
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
ICR Computation 30, Line 11		82,352
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(140,248)
AFR TOTAL FEDERAL REVENUES:		\$ 2,280,952

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Rounding	\$ 2
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED AFR FEDERAL REVENUES	\$ 2,280,954
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 2,280,954
------------------	----------	--------------

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED SEFA FEDERAL REVENUE:	\$ 2,280,954
---------------------------------------	---------------------

DIFFERENCE:	\$ (0)
--------------------	---------------

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 Pass through to Subrecipients			
CHILD NUTRITION CLUSTER										0	
US Department of Agriculture										0	
Passed Through Department of Defense:										0	
Food Donation Program (Non-Cash Commodities) (M)	10.555	20-4299-00		22,127			22,127			22,127	N/A
Passed Through Illinois State Board of Education:										0	
Food Donation Program (Non-Cash Commodities) (M)	10.555	20-4299-00		60,225			60,225			60,225	N/A
National School Lunch Program * (M)	10.555	19-4210-00	392,683	63,304	392,683		63,304			455,987	N/A
National School Lunch Program * (M)	10.555	20-4210-00		241,792			241,792			241,792	N/A
Subtotal CFDA 10.555			392,683	387,448	392,683		387,448			780,131	
School Breakfast * (M)	10.553	19-4220-00	67,285	8,580	67,285		8,580			75,865	N/A
School Breakfast * (M)	10.553	20-4220-00		43,988			43,988			43,988	N/A
Subtotal CFDA 10.553			67,285	52,568	67,285		52,568			119,853	
Summer Food Service Program * (M)	10.559	20-4225-00		62,990			62,990			62,990	N/A
Total Child Nutrition Cluster			459,968	503,006	459,968		503,006			962,974	
Subtotal CFDA "10"			459,968	503,006	459,968		503,006			962,974	
* Project End Date 9/30										0	
** Project End Date 8/31										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/18-6/30/19 (E)	Expenditure/Disbursements ⁴		Year 7/1/19-6/30/20 Pass through to Subrecipients	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 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)				
SPECIAL EDUCATION CLUSTER										0	
US Department of Education										0	
Passed Through Illinois State Board of Education:										0	
Special Education - IDEA - Room & Board **	84.027	19-4625-00	72,067	49,375	72,067		49,375			121,442	N/A
Special Education - IDEA - Room & Board **	84.027	20-4625-00		84,488			84,488			84,488	N/A
Passed Through Special Education District of Lake County:										0	
Special Education - Grant to States	84.027	19-4620-00	0	551,610	551,610		0			551,610	647,931
Special Education - Grant to States	84.027	20-4620-00		319,908			359,176			359,176	575,564
Subtotal CFDA 84.027			72,067	1,005,381	623,677		493,039			1,116,716	
Special Education - Preschool	84.173	19-4600-00	0	43,771	43,771		0			43,771	45,578
Special Education - Preschool	84.173	20-4600-00		29,371			29,371			29,371	35,164
Subtotal CFDA 84.173			0	73,142	43,771		29,371			73,142	
Total Special Education Cluster			72,067	1,078,523	667,448		522,410			1,189,858	
										0	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/18-6/30/19 (E)	Expenditure/Disbursements ⁴		Year 7/1/19-6/30/20 (F)	Year 7/1/19-6/30/20 (G)	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 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)					
Passed Through Illinois State Board of Education:											0	
Title I - Low Income (M)	84.010	19-4300-00	167,696	88,231	255,927		0				255,927	373,431
Title I - Low Income (M)	84.010	20-4300-00		171,328			352,377				352,377	410,656
Subtotal CFDA 84.010			167,696	259,559	255,927		352,377				608,304	
Title IVA - Student Support & Academic Enrich	84.424	19-4400-00	2,050	16,861	18,911		0				18,911	28,062
Title IVA - Student Support & Academic Enrich	84.424	20-4400-00		8,543			8,543				8,543	31,331
Subtotal CFDA 84.424			2,050	25,404	18,911		8,543				27,454	
Title III - Immigrant Education Program (IEP) **	84.365	19-4905-00	0	1,354			1,354				1,354	1,472
Title III - Lang Inst Prog - Limited Eng (LIPLEP) **	84.365	19-4909-00	25,238	91,487	69,319		47,406				116,725	189,124
Title III - Lang Inst Prog - Limited Eng (LIPLEP) **	84.365	20-4909-00		42,690			119,132				119,132	172,299
Subtotal CFDA 84.365			25,238	135,531	69,319		167,892				237,211	
Title II - Teacher Quality **	84.367	19-4932-00	17,636	93,925	66,461		45,100				111,561	124,915
Title II - Teacher Quality	84.367	20-4932-00		68,203			78,603				78,603	78,614
Subtotal CFDA 84.367			17,636	162,128	66,461		123,703				190,164	
Subtotal CFDA "84"			284,687	1,661,145	1,078,066		1,174,925				2,252,991	
											0	
											0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/18-6/30/19 (E)	Expenditure/Disbursements ⁴		Year 7/1/19-6/30/20 Pass through to Subrecipients	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 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)				
MEDICAID CLUSTER										0	
US Department of Health and Family Services										0	
Passed Through Illinois Department of										0	
Health and Family Services:										0	
Medicaid Administrative Outreach	93.778	19-4991-00	92,968	67,772	92,968		67,772			160,740	N/A
Medicaid Administrative Outreach	93.778	20-4991-00		49,031			49,031			49,031	N/A
Total Medicaid Cluster			92,968	116,803	92,968		116,803			209,771	
Subtotal CFDA "93"			92,968	116,803	92,968		116,803			209,771	
										0	
Total Federal Assistance			837,623	2,280,954	1,631,002		1,794,734			3,425,736	
										0	
										0	
										0	
										0	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **HAWTHORN SCHOOL DISTRICT NO. 73** and is presented on the **MODIFIED CASH BASIS**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **BASIC** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____

YES

X

NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **HAWTHORN SCHOOL DISTRICT NO. 73** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **HAWTHORN SCHOOL DISTRICT NO. 73** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

\$60,225

\$22,127

Total Non-Cash

\$82,352

Note 5: Other Information

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

Property

NO

Auto

NO

General Liability

NO

Workers Compensation

NO

Loans/Loan Guarantees Outstanding at June 30:

NO

District had Federal grants requiring matching expenditures

NO

(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)

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
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:

QUALIFIED

(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs:

UNMODIFIED

(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

 X YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.555, 10.553, & 10559	CHILD NUTRITION CLUSTER	503,006
84.010	TITLE I - LOW INCOME	352,377
	Total Amount Tested as Major	\$855,383

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

\$1,794,734

% tested as Major

47.66%

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

\$750,000.00

Auditee qualified as low-risk auditee?

 YES X NO

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

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

Date:	_____	Resolution Criteria Code Number	_____
Initials:	_____	Disposition of Questioned Costs Code Letter	_____

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 2016 would be assigned a reference number of 2016-001, 2016-002, 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 Title 2 CFR §200.521 *Management decision* for additional guidance on reporting management's response.

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2020- 001** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: CHILD NUTRITION CLUSTER

4. Project No.: 20-4210-00 5. CFDA No.: 10.555

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Agriculture

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

The District is required to have a verifying official review the confirmation review and verification tracking.

9. Condition¹⁵

The confirmation review and verification tracking was not reviewed by someone other than the determining official.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

The District did not complete the verification completely.

12. Effect

The verification process did not meet the compliance requirements for special tests and provisions.

13. Cause

Procedures were not followed to ensure that there is an additional review of the verification process.

14. Recommendation

Procedures should be followed to ensure that there is an additional review of the verification process.

15. Management's response¹⁸

Procedures will be followed to ensure that there is an additional review of the verification process.

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.

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2020- 002** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: **TITLE I - LOW INCOME**

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

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

7. Federal Agency: **US Department of Education**

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

The District is required to allocate a portion of funds for planned services to private schools within the District that have students that qualify under Title I.

9. Condition¹⁵

The District did not spend the allocated portion required for private schools.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

The District did not spend the allocated portion of funds on private schools.

12. Effect

The private schools allocation of funds did not meet the compliance requirements for special tests and provisions.

13. Cause

Procedures were not followed to ensure allocated funds for planned services to private schools was completed during the year.

14. Recommendation

The District implement procedures to ensure allocated portion of funds for planned services to private schools is completed each year as required.

15. Management's response¹⁸

Procedures will be followed to ensure that allocated portion of funds for planned services to private schools is completed each year as required.

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.

HAWTHORN SCHOOL DISTRICT NO. 73
34-049-0730-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2019-001	During the course of the audit, material misstatements of the financial statements were found, resulting in adjusting entries.	Corrective action was taken

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

¹⁹ Explanation of this schedule - Title 2 CFR §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.