

Due to ROE on Tuesday, October 15th  
 Due to ISBE on Friday, November 15th  
 SD/JA19

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

**Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2019**

School District  
 Joint Agreement

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>	<b><u>Accounting Basis:</u></b>	<b><u>Certified Public Accountant Information</u></b>
School District/Joint Agreement Number: <b>19-022-2050-26</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Klein Hall CPAs</b>
County Name: <b>DuPage</b>		Name of Audit Manager: <b>Andrew Mace</b>
Name of School District/Joint Agreement: <b>Elmhurst Community Unit School District 205</b>	<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>	Address: <b>3957 75th Street</b>
Address: <b>162 S. York</b>	<b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>	City: <b>Aurora</b> State: <b>IL</b> Zip Code: <b>60504</b>
City: <b>Elmhurst</b>	<b>0</b>	Phone Number: <b>630-898-5578</b> Fax Number: <b>630-225-5128</b>
Email Address: <a href="mailto:cwhelton@elmhurst205.org">cwhelton@elmhurst205.org</a>		IL License Number (9 digit): <b>066-003910</b> Expiration Date: <b>11/30/2021</b>
Zip Code: <b>60126</b>		Email Address: <a href="mailto:amace@kleinhalcpa.com">amace@kleinhalcpa.com</a>
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued:	<b><u>Single Audit Status:</u></b>	ISBE Use Only
<input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone: Fax Number:	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/19-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 1, 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 FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 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: 1/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 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 FY2019, 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 (3110, 3500, 3510, 3100, 3105) 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	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		18,161	411,750	225,992		655,903
<b>Total</b>						655,903

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 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:**

\_\_\_\_\_  
Name of Audit Firm (print)

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
mm/dd/yyyy

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

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

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

	<b>Tax Year <u>2018</u></b>	Equalized Assessed Valuation (EAV):	<input type="text" value="2,706,545,617"/>
<b>Rate(s):</b>	<input type="text" value="0.030376"/>	+	<input type="text" value="0.005525"/>
	<input type="text" value="0.001181"/>	=	<input type="text" value="0.037080"/>
	<input type="text" value="0.000004"/>		

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
<input type="text" value="124,248,403"/>	<input type="text" value="118,747,839"/>	<input type="text" value="5,500,564"/>	<input type="text" value="64,771,883"/>

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

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

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

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

**D. Long-Term Debt**

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	<input type="text" value="373,503,295"/>
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	<input type="text" value="511"/>	<input type="text" value="84,685,409"/>

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**

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

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

**District Name:** Elmhurst Community Unit School District 205  
**District Code:** 19-022-2050-26  
**County Name:** DuPage

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	64,771,883.00	0.527	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	122,876,966.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(1,371,437.00)			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	118,747,839.00	0.966	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	122,876,966.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(1,371,437.00)			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	67,643,450.00	205.07	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	329,855.11		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	85,304,904.76		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H37)		84,685,409.00	77.32	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		373,503,295.15		<b>Value</b>	0.40

**Total Profile Score: 4.00 \***

**Estimated 2020 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**

ASSETS (Enter Whole Dollars)		Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>											
Cash (Accounts 111 through 115) <sup>1</sup>			53,865,804	6,047,651	6,475,017	3,004,497	1,731,048	2,478,074	4,725,498	0	0
Investments	120		0	0	0	0	0	0	0	0	0
Taxes Receivable	130		43,336,320	7,374,890	6,477,890	1,576,424	1,456,290	0	5,339	0	0
Interfund Receivables	140		0	0	0	0	0	0	0	0	0
Intergovernmental Accounts Receivable	150		549,323	0	0	429,911	0	0	0	0	0
Other Receivables	160		0	0	0	0	0	0	0	0	0
Inventory	170		0	0	0	0	0	0	0	0	0
Prepaid Items	180		0	0	0	0	0	0	0	0	0
Other Current Assets (Describe & Itemize)	190		0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>			<b>97,751,447</b>	<b>13,422,541</b>	<b>12,952,907</b>	<b>5,010,832</b>	<b>3,187,338</b>	<b>2,478,074</b>	<b>4,730,837</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ASSETS (200)</b>											
Works of Art & Historical Treasures	210										
Land	220										
Building & Building Improvements	230										
Site Improvements & Infrastructure	240										
Capitalized Equipment	250										
Construction in Progress	260										
Amount Available in Debt Service Funds	340										
Amount to be Provided for Payment on Long-Term Debt	350										
<b>Total Capital Assets</b>											
<b>CURRENT LIABILITIES (400)</b>											
Interfund Payables	410		0	0	0	0	0	0		0	0
Intergovernmental Accounts Payable	420		0	0	0	0	0	0	0	0	0
Other Payables	430		2,011,859	287,414	0	307,951	0	219,822	0	0	0
Contracts Payable	440		0	0	0	0	0	0	0	0	0
Loans Payable	460		0	0	0	0	0	0	0	0	0
Salaries & Benefits Payable	470		136,939	64,669	0	2,351	0	0	0	0	0
Payroll Deductions & Withholdings	480		0	0	0	0	0	0	0	0	0
Deferred Revenues & Other Current Liabilities	490		44,252,130	7,476,833	6,567,433	1,598,215	1,476,421	0	5,413	0	0
Due to Activity Fund Organizations	493		0	0	0	0	0	0	0	0	0
<b>Total Current Liabilities</b>			<b>46,400,928</b>	<b>7,828,916</b>	<b>6,567,433</b>	<b>1,908,517</b>	<b>1,476,421</b>	<b>219,822</b>	<b>5,413</b>	<b>0</b>	<b>0</b>
<b>LONG-TERM LIABILITIES (500)</b>											
Long-Term Debt Payable (General Obligation, Revenue, Other)	511										
<b>Total Long-Term Liabilities</b>											
Reserved Fund Balance	714		0	0	0	0	0	0	0	0	0
Unreserved Fund Balance	730		51,350,519	5,593,625	6,385,474	3,102,315	1,710,917	2,258,252	4,725,424	0	0
Investment in General Fixed Assets											
<b>Total Liabilities and Fund Balance</b>			<b>97,751,447</b>	<b>13,422,541</b>	<b>12,952,907</b>	<b>5,010,832</b>	<b>3,187,338</b>	<b>2,478,074</b>	<b>4,730,837</b>	<b>0</b>	<b>0</b>

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

ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>				
Cash (Accounts 111 through 115) <sup>1</sup>				
Investments	120			
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
<b>Total Current Assets</b>		<b>0</b>		
<b>CAPITAL ASSETS (200)</b>				
Works of Art & Historical Treasures	210		0	
Land	220		715,640	
Building & Building Improvements	230		178,599,077	
Site Improvements & Infrastructure	240		16,691,656	
Capitalized Equipment	250		31,091,581	
Construction in Progress	260		0	
Amount Available in Debt Service Funds	340			6,385,474
Amount to be Provided for Payment on Long-Term Debt	350			78,299,935
<b>Total Capital Assets</b>			<b>227,097,954</b>	<b>84,685,409</b>
<b>CURRENT LIABILITIES (400)</b>				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493			
<b>Total Current Liabilities</b>		<b>0</b>		
<b>LONG-TERM LIABILITIES (500)</b>				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			84,685,409
<b>Total Long-Term Liabilities</b>				<b>84,685,409</b>
Reserved Fund Balance	714			
Unreserved Fund Balance	730			
Investment in General Fixed Assets			227,097,954	
<b>Total Liabilities and Fund Balance</b>		<b>0</b>	<b>227,097,954</b>	<b>84,685,409</b>



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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	92,430,252	14,786,014	13,044,675	3,667,529	3,523,277	198,522	109,328	0	0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	7,867,446	0	0	1,736,927	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	3,650,907	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		103,948,605	14,786,014	13,044,675	5,404,456	3,523,277	198,522	109,328	0	0
<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	28,971,851	0	0	0	0	0		0	0
<b>Total Receipts/Revenues</b>		132,920,456	14,786,014	13,044,675	5,404,456	3,523,277	198,522	109,328	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>										
<b>Instruction</b>	<b>1000</b>	72,893,401				1,448,289				
<b>Support Services</b>	<b>2000</b>	30,278,650	10,179,474		4,768,343	1,778,929	1,283,141		0	0
<b>Community Services</b>	<b>3000</b>	0	0		0	0				
<b>Payments to Other Districts &amp; Governmental Units</b>	<b>4000</b>	627,971	0	0	0	0	0		0	0
<b>Debt Service</b>	<b>5000</b>	0	0	16,435,613	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		103,800,022	10,179,474	16,435,613	4,768,343	3,227,218	1,283,141		0	0
<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	28,971,851	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		132,771,873	10,179,474	16,435,613	4,768,343	3,227,218	1,283,141		0	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		148,583	4,606,540	(3,390,938)	636,113	296,059	(1,084,619)	109,328	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
Transfer Among Funds	7130	0	0		0					
Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210	0	0	2,610,000	0		0	0	0	0
Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
Sale or Compensation for Fixed Assets <sup>6</sup>	7300	94,265	0	0	0	0	0		0	0
Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,371,437						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						2,000,000			
ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
Other Sources Not Classified Elsewhere	7990	3,275,222	0	0	0	0	0	0	0	0
<b>Total Other Sources of Funds</b>		3,369,487	0	3,981,437	0	0	2,000,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
Transfer Among Funds	8130	0	0		0					
Transfer of Interest	8140	0	0	0	0	0	0		0	
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
Other Revenues Pledged to Pay Principal on Capital Leases	8430	1,012,168	359,269				0			
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
Taxes Transferred to Pay for Capital Projects	8810	0	0							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	2,000,000							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
<b>Total Other Uses of Funds</b>		1,012,168	2,359,269	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Funds</b>		2,357,319	(2,359,269)	3,981,437	0	0	2,000,000	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		2,505,902	2,247,271	590,499	636,113	296,059	915,381	109,328	0	0
<b>Fund Balances - July 1, 2018</b>		48,844,617	3,346,354	5,794,975	2,466,202	1,414,858	1,342,871	4,616,096	0	0
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>Fund Balances - June 30, 2019</b>		51,350,519	5,593,625	6,385,474	3,102,315	1,710,917	2,258,252	4,725,424	0	0

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies (1110-1120) <sup>7</sup>		80,173,868	14,404,444	12,913,155	3,601,452	1,105,317	0	10,496	0	0
Leasing Purposes Levy <sup>8</sup>	1130	0	0							
Special Education Purposes Levy	1140	4,941,882	0		0	0	0			
FICA/Medicare Only Purposes Levies	1150					2,140,958				
Area Vocational Construction Purposes Levy	1160		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
<b>Total Ad Valorem Taxes Levied By District</b>		<b>85,115,750</b>	<b>14,404,444</b>	<b>12,913,155</b>	<b>3,601,452</b>	<b>3,246,275</b>	<b>0</b>	<b>10,496</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,758,583	0	0	0	250,000	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
<b>Total Payments in Lieu of Taxes</b>		<b>1,758,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular - Tuition from Pupils or Parents (In State)	1311	1,300								
Regular - Tuition from Other Districts (In State)	1312	0								
Regular - Tuition from Other Sources (In State)	1313	0								
Regular - Tuition from Other Sources (Out of State)	1314	0								
Summer Sch - Tuition from Pupils or Parents (In State)	1321	476,895								
Summer Sch - Tuition from Other Districts (In State)	1322	0								
Summer Sch - Tuition from Other Sources (In State)	1323	0								
Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
CTE - Tuition from Pupils or Parents (In State)	1331	0								
CTE - Tuition from Other Districts (In State)	1332	0								
CTE - Tuition from Other Sources (In State)	1333	0								
CTE - Tuition from Other Sources (Out of State)	1334	0								
Special Ed - Tuition from Pupils or Parents (In State)	1341	140,350								
Special Ed - Tuition from Other Districts (In State)	1342	0								
Special Ed - Tuition from Other Sources (In State)	1343	0								
Special Ed - Tuition from Other Sources (Out of State)	1344	0								
Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition from Other Districts (In State)	1352	0								
Adult - Tuition from Other Sources (In State)	1353	0								
Adult - Tuition from Other Sources (Out of State)	1354	0								
<b>Total Tuition</b>		<b>618,545</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular - Transp Fees from Pupils or Parents (In State)	1411				13,075					
Regular - Transp Fees from Other Districts (In State)	1412				0					
Regular - Transp Fees from Other Sources (In State)	1413				0					
Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
Regular Transp Fees from Other Sources (Out of State)	1416				0					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
CTE - Transp Fees from Other Districts (In State)	1432				0					
CTE - Transp Fees from Other Sources (In State)	1433				0					



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

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
Other Local Revenues (Describe & Itemize)	1999	93,915	0	0	0	0	0	0	0	0
<b>Total Other Revenue from Local Sources</b>		<b>238,564</b>	<b>295,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>181,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>92,430,252</b>	<b>14,786,014</b>	<b>13,044,675</b>	<b>3,667,529</b>	<b>3,523,277</b>	<b>198,522</b>	<b>109,328</b>	<b>0</b>	<b>0</b>
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-through Revenue from State Sources	2100	0	0		0	0				
Flow-through Revenue from Federal Sources	2200	0	0		0	0				
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	6,496,569	0	0	0	0	0		0	0
General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
<b>Total Unrestricted Grants-In-Aid</b>		<b>6,496,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	911,235			0					
Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
Special Education - Personnel	3110	0	0		0					
Special Education - Orphanage - Individual	3120	61,950			0					
Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Summer School	3145	0			0					
Special Education - Other (Describe & Itemize)	3199	0	0		0					
<b>Total Special Education</b>		<b>973,185</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - Secondary Program Improvement (CTEI)	3220	37,562	0			0				
CTE - WECEP	3225	0	0			0				
CTE - Agriculture Education	3235	0	0			0				
CTE - Instructor Practicum	3240	0	0			0				
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3299	0	0			0				
<b>Total Career and Technical Education</b>		<b>37,562</b>	<b>0</b>			<b>0</b>				
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				

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

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
State Free Lunch & Breakfast	3360	9,562								
School Breakfast Initiative	3365	0	0			0				
Driver Education	3370	85,603	0							
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500	0	0		72,838	0				
Transportation - Special Education	3510	0	0		1,664,089	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,736,927</b>	<b>0</b>				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				
Truant Alternative/Optional Education	3695	0			0	0				
Early Childhood - Block Grant	3705	244,063	0		0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
Technology - Technology for Success	3780	0	0	0	0	0	0			0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Planning/Construction	3920		0				0			
School Infrastructure - Maintenance Projects	3925		0				0			0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	20,902	0	0	0	0	0	0	0	0
<b>Total Restricted Grants-In-Aid</b>		<b>1,370,877</b>	<b>0</b>	<b>0</b>	<b>1,736,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>7,867,446</b>	<b>0</b>	<b>0</b>	<b>1,736,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0	0			
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
Title V - District Projects	4105	0	0		0	0				

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

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
Title V - Other (Describe & Itemize)	4199	0	0		0	0				
<b>Total Title V</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200	0				0				
National School Lunch Program	4210	580,670				0				
Special Milk Program	4215	0				0				
School Breakfast Program	4220	75,577				0				
Summer Food Service Program	4225	0				0				
Child Adult Care Food Program	4226	0				0				
Fresh Fruits & Vegetables	4240	0								
Food Service - Other (Describe & Itemize)	4299	0				0				
<b>Total Food Service</b>		<b>656,247</b>				<b>0</b>				
<b>TITLE I</b>										
Title I - Low Income	4300	434,406	0		0	0				
Title I - Low Income - Neglected, Private	4305	0	0		0	0				
Title I - Migrant Education	4340	0	0		0	0				
Title I - Other (Describe & Itemize)	4399	0	0		0	0				
<b>Total Title I</b>		<b>434,406</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>										
Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
<b>Total Title IV</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Fed - Spec Education - Preschool Flow-Through	4600	45,363	0		0	0				
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
Fed - Spec Education - IDEA - Flow Through	4620	1,513,956	0		0	0				
Fed - Spec Education - IDEA - Room & Board	4625	467,364	0		0	0				
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
<b>Total Federal - Special Education</b>		<b>2,026,683</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>CTE - PERKINS</b>										
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
CTE - Other (Describe & Itemize)	4799	24,123	0			0				
<b>Total CTE - Perkins</b>		<b>24,123</b>	<b>0</b>			<b>0</b>				
Federal - Adult Education	4810	0	0			0				
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
ARRA - Title I - Low Income	4851	0	0		0	0				
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
ARRA - Child Nutrition Equipment Assistance	4863	0	0							
Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0

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

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
Race to the Top Program	4901	0								
Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
Title III - Immigrant Education Program (IEP)	4905	0			0	0				
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	81,611			0	0				
McKinney Education for Homeless Children	4920	0	0		0	0				
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
Title II - Teacher Quality	4932	144,881	0		0	0				
Federal Charter Schools	4960	0	0		0	0				
State Assessment Grants	4981	0	0		0	0				
Grant for State Assessments and Related Activities	4982	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	70,914	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	177,226	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	34,816	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>3,650,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>3,650,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Direct Receipts/Revenues</b>		<b>103,948,605</b>	<b>14,786,014</b>	<b>13,044,675</b>	<b>5,404,456</b>	<b>3,523,277</b>	<b>198,522</b>	<b>109,328</b>	<b>0</b>	<b>0</b>



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

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	36,771,459	4,284,957	252,425	1,218,388	31,556	34,476	59,536	0	42,652,797	44,744,018
Tuition Payment to Charter Schools	1115			0						0	0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200-1220)	1200	8,719,948	1,800,210	2,020,751	208,428	7,931	12,121	6,756	0	12,776,145	12,959,615
Special Education Programs Pre-K	1225	2,275,087	515,516	6,329	91,307	0	474	0	0	2,888,713	2,767,114
Remedial and Supplemental Programs K-12	1250	277,452	17,099	4,947	57,361	0	0	0	0	356,859	363,849
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	2,030,306	288,262	6,957	193,409	52,984	118,228	11,098	0	2,701,244	2,636,519
Interscholastic Programs	1500	1,237,466	53,755	243,868	82,658	0	19,978	0	0	1,637,725	1,562,646
Summer School Programs	1600	502,867	4,899	0	68,799	0	0	0	0	576,565	661,500
Gifted Programs	1650	2,251,897	408,668	5,381	0	0	0	0	0	2,665,946	2,561,417
Driver's Education Programs	1700	153,862	1,009	0	5,526	0	0	0	0	160,397	173,904
Bilingual Programs	1800	3,140,244	490,631	120,132	84,499	0	0	0	0	3,835,506	3,642,675
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0	0
Regular K-12 Programs - Private Tuition	1911						0			0	0
Special Education Programs K-12 - Private Tuition	1912						2,641,504			2,641,504	2,940,000
Special Education Programs Pre-K - Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
CTE Programs - Private Tuition	1917						0			0	0
Interscholastic Programs - Private Tuition	1918						0			0	0
Summer School Programs - Private Tuition	1919						0			0	0
Gifted Programs - Private Tuition	1920						0			0	0
Bilingual Programs - Private Tuition	1921						0			0	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>57,360,588</b>	<b>7,865,006</b>	<b>2,660,790</b>	<b>2,010,375</b>	<b>92,471</b>	<b>2,826,781</b>	<b>77,390</b>	<b>0</b>	<b>72,893,401</b>	<b>75,013,257</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	1,355,690	141,486	7,866	0	0	0	0	0	1,505,042	1,479,694
Guidance Services	2120	1,832,442	239,161	10,456	16,066	0	250	0	0	2,098,375	2,055,202
Health Services	2130	35,884	11,105	1,274,163	8,799	0	0	642	0	1,330,593	1,395,334
Psychological Services	2140	971,096	117,648	0	0	0	0	0	0	1,088,744	1,054,700
Speech Pathology & Audiology Services	2150	1,330,727	161,217	13,412	0	0	0	0	0	1,505,356	1,563,787
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,525,839</b>	<b>670,617</b>	<b>1,305,897</b>	<b>24,865</b>	<b>0</b>	<b>250</b>	<b>642</b>	<b>0</b>	<b>7,528,110</b>	<b>7,548,717</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	4,225,037	744,126	640,098	331,727	3,329,795	14,389	24,248	0	9,309,420	6,583,003
Educational Media Services	2220	553,554	77,908	31,266	182,983	0	0	1,748	0	847,459	851,861
Assessment & Testing	2230	163,342	23,642	205,992	19,925	0	0	0	0	412,901	537,718
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,941,933</b>	<b>845,676</b>	<b>877,356</b>	<b>534,635</b>	<b>3,329,795</b>	<b>14,389</b>	<b>25,996</b>	<b>0</b>	<b>10,569,780</b>	<b>7,972,582</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310	17,294	887	446,064	17,789	0	42,880	0	0	524,914	564,612
Executive Administration Services	2320	322,360	80,385	4,226	978	0	10,186	0	0	418,135	393,869
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>339,654</b>	<b>81,272</b>	<b>450,290</b>	<b>18,767</b>	<b>0</b>	<b>53,066</b>	<b>0</b>	<b>0</b>	<b>943,049</b>	<b>958,481</b>

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

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410	4,181,606	1,029,526	20,808	49,456	0	15,103	0	0	5,296,499	5,256,644
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>4,181,606</b>	<b>1,029,526</b>	<b>20,808</b>	<b>49,456</b>	<b>0</b>	<b>15,103</b>	<b>0</b>	<b>0</b>	<b>5,296,499</b>	<b>5,256,644</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	209,674	42,101	3,611	0	0	1,234	0	0	256,620	249,604
Fiscal Services	2520	405,881	91,532	65,099	10,195	0	71,273	0	0	643,980	664,519
Operation & Maintenance of Plant Services	2540	0	0	404,355	2,870	0	0	0	0	407,225	400,000
Pupil Transportation Services	2550	0	0	7,315	0	0	0	0	0	7,315	6,500
Food Services	2560	884,077	244,655	2,123	1,036,607	23,121	8,751	0	0	2,199,334	2,162,884
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,499,632</b>	<b>378,288</b>	<b>482,503</b>	<b>1,049,672</b>	<b>23,121</b>	<b>81,258</b>	<b>0</b>	<b>0</b>	<b>3,514,474</b>	<b>3,483,507</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
Information Services	2630	230,954	41,409	86,006	5,392	0	5,247	1,931	0	370,939	461,721
Staff Services	2640	406,994	86,759	67,591	1,520	0	3,173	0	0	566,037	543,922
Data Processing Services	2660	11,358	0	89,001	438,057	0	3,715	0	0	542,131	524,782
<b>Total Support Services - Central</b>	<b>2600</b>	<b>649,306</b>	<b>128,168</b>	<b>242,598</b>	<b>444,969</b>	<b>0</b>	<b>12,135</b>	<b>1,931</b>	<b>0</b>	<b>1,479,107</b>	<b>1,530,425</b>
Other Support Services (Describe & Itemize)	2900	0	0	947,631	0	0	0	0	0	947,631	971,741
<b>Total Support Services</b>	<b>2000</b>	<b>17,137,970</b>	<b>3,133,547</b>	<b>4,327,083</b>	<b>2,122,364</b>	<b>3,352,916</b>	<b>176,201</b>	<b>28,569</b>	<b>0</b>	<b>30,278,650</b>	<b>27,722,097</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Tuition	4210						200			200	5,000
Payments for Special Education Programs - Tuition	4220						612,046			612,046	1,075,000
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
Payments for CTE Programs - Tuition	4240						0			0	0
Payments for Community College Programs - Tuition	4270						0			0	0
Payments for Other Programs - Tuition	4280						0			0	0
Other Payments to In-State Govt Units	4290						15,725			15,725	11,505
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>627,971</b>			<b>627,971</b>	<b>1,091,505</b>
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
Payments for CTE Programs - Transfers	4340						0			0	0
Payments for Community College Program - Transfers	4370						0			0	0
Payments for Other Programs - Transfers	4380						0			0	0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>627,971</b>			<b>627,971</b>	<b>1,091,505</b>
<b>DEBT SERVICES (ED)</b>											
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0

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

Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt	5150						0			0	0
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
<b>Total Direct Disbursements/Expenditures</b>		74,498,558	10,998,553	6,987,873	4,132,739	3,445,387	3,630,953	105,959	0	103,800,022	103,826,859
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										148,583	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	23,576	0	105,640	0	0	0	129,216	50,000
Operation & Maintenance of Plant Services	2540	4,552,592	820,498	3,646,291	826,286	185,267	0	19,324	0	10,050,258	10,055,277
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560					0		0		0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,552,592</b>	<b>820,498</b>	<b>3,669,867</b>	<b>826,286</b>	<b>290,907</b>	<b>0</b>	<b>19,324</b>	<b>0</b>	<b>10,179,474</b>	<b>10,105,277</b>
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>4,552,592</b>	<b>820,498</b>	<b>3,669,867</b>	<b>826,286</b>	<b>290,907</b>	<b>0</b>	<b>19,324</b>	<b>0</b>	<b>10,179,474</b>	<b>10,105,277</b>
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
<b>Total Direct Disbursements/Expenditures</b>		4,552,592	820,498	3,669,867	826,286	290,907	0	19,324	0	10,179,474	10,105,277
<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										4,606,540	

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

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
<b>30 - DEBT SERVICES (DS)</b>											
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (In-State)</b>											
Payments for Regular Programs	4110						0			0	0
Payments for Special Education Programs	4120						0			0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						3,680,425			3,680,425	4,098,720
<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)<sup>11</sup></b>	<b>5300</b>										
DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			12,716,954			12,716,954	9,639,634
<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>38,234</b>			<b>38,234</b>	<b>32,100</b>
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>						16,435,613			16,435,613	13,770,454
<b>Total Disbursements/ Expenditures</b>				<b>0</b>			<b>16,435,613</b>			<b>16,435,613</b>	<b>13,770,454</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,390,938)</b>	
<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
Pupil Transportation Services	2550	172,268	14,701	4,580,456	918	0	0	0	0	4,768,343	4,965,562
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>172,268</b>	<b>14,701</b>	<b>4,580,456</b>	<b>918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,768,343</b>	<b>4,965,562</b>
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Payments for Community College Programs	4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

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

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)<sup>11</sup></b>	<b>5300</b>						0			0	0
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
<b>Total Disbursements/ Expenditures</b>		172,268	14,701	4,580,456	918	0	0	0	0	4,768,343	4,965,562
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										636,113	
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
Regular Programs	1100		624,359							624,359	592,740
Pre-K Programs	1125		0							0	0
Special Education Programs (Functions 1200-1220)	1200		504,729							504,729	532,200
Special Education Programs - Pre-K	1225		115,508							115,508	111,350
Remedial and Supplemental Programs - K-12	1250		12,555							12,555	21,630
Remedial and Supplemental Programs - Pre-K	1275		0							0	0
Adult/Continuing Education Programs	1300		0							0	0
CTE Programs	1400		27,885							27,885	22,540
Interscholastic Programs	1500		38,737							38,737	40,280
Summer School Programs	1600		40,356							40,356	23,050
Gifted Programs	1650		12,543							12,543	32,990
Driver's Education Programs	1700		2,231							2,231	2,320
Bilingual Programs	1800		69,386							69,386	49,120
Truants' Alternative & Optional Programs	1900		0							0	0
<b>Total Instruction</b>	<b>1000</b>		<b>1,448,289</b>							<b>1,448,289</b>	<b>1,428,220</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110		20,547							20,547	18,660
Guidance Services	2120		27,678							27,678	26,680
Health Services	2130		8,051							8,051	9,400
Psychological Services	2140		13,569							13,569	12,020
Speech Pathology & Audiology Services	2150		19,264							19,264	19,980
Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>89,109</b>							<b>89,109</b>	<b>86,740</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210		260,810							260,810	280,790
Educational Media Services	2220		14,678							14,678	19,050
Assessment & Testing	2230		2,229							2,229	25,740
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>277,717</b>							<b>277,717</b>	<b>325,580</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310		27,789							27,789	15,000
Executive Administration Services	2320		17,384							17,384	17,310

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

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Service Area Administrative Services	2330		0							0	0
Claims Paid from Self Insurance Fund	2361		0							0	0
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
Unemployment Insurance Pymts	2363		0							0	0
Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
Risk Management and Claims Services Payments	2365		0							0	0
Judgment and Settlements	2366		0							0	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
Reciprocal Insurance Payments	2368		0							0	0
Legal Services	2369		0							0	0
<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>45,173</b>							<b>45,173</b>	<b>32,310</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410		160,502							160,502	270,960
Other Support Services - School Administration (Describe & Itemize)	2490		99,028							99,028	0
<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>259,530</b>							<b>259,530</b>	<b>270,960</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510		8,358							8,358	13,700
Fiscal Services	2520		69,919							69,919	62,910
Facilities Acquisition & Construction Services	2530		0							0	0
Operation & Maintenance of Plant Services	2540		771,226							771,226	794,900
Pupil Transportation Services	2550		22,964							22,964	27,330
Food Services	2560		144,277							144,277	146,370
Internal Services	2570		0							0	0
<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,016,744</b>							<b>1,016,744</b>	<b>1,045,210</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610		0							0	0
Planning, Research, Development, & Evaluation Services	2620		0							0	0
Information Services	2630		41,376							41,376	42,410
Staff Services	2640		43,038							43,038	31,640
Data Processing Services	2660		0							0	0
<b>Total Support Services - Central</b>	<b>2600</b>		<b>84,414</b>							<b>84,414</b>	<b>74,050</b>
Other Support Services (Describe & Itemize)	2900		6,242							6,242	6,460
<b>Total Support Services</b>	<b>2000</b>		<b>1,778,929</b>							<b>1,778,929</b>	<b>1,841,310</b>
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
Payments for Regular Programs	4110		0							0	0
Payments for Special Education Programs	4120		0							0	0
Payments for CTE Programs	4140		0							0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES (MR/SS)</b>											
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other (Describe & Itemize)	5150						0			0	0
<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
<b>Total Disbursements/Expenditures</b>			<b>3,227,218</b>				<b>0</b>			<b>3,227,218</b>	<b>3,269,530</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>296,059</b>	

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

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition and Construction Services	2530	0	0	884,958	7,487	390,696	0	0	0	1,283,141	1,420,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>884,958</b>	<b>7,487</b>	<b>390,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,283,141</b>	<b>1,420,000</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
Payments to Regular Programs (In-State)	4110			0			0			0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for CTE Programs	4140			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>											
<b>Total Disbursements/ Expenditures</b>	<b>6000</b>	<b>0</b>	<b>0</b>	<b>884,958</b>	<b>7,487</b>	<b>390,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,283,141</b>	<b>1,420,000</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(1,084,619)</b>	
<b>70 - WORKING CASH (WC)</b>											
<b>80 - TORT FUND (TF)</b>											
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0	0
Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
Legal Services	2369	0	0	0	0	0	0	0	0	0	0
Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>											
Payments for Regular Programs	4110						0			0	0
Payments for Special Education Programs	4120						0			0	0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (TF)</b>											
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
Other Interest or Short-Term Debt	5150						0			0	0
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>											
<b>Total Disbursements/Expenditures</b>	<b>6000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>	

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

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



### SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
			(Column B - C)		(Column E - C)
Educational	80,173,868	44,717,219	35,456,649	82,214,030	37,496,811
Operations & Maintenance	14,404,444	8,117,749	6,286,695	14,953,665	6,835,916
Debt Services **	12,913,155	7,154,414	5,758,741	13,134,866	5,980,452
Transportation	3,601,452	1,783,264	1,818,188	3,196,430	1,413,166
Municipal Retirement	1,105,317	610,692	494,625	1,120,510	509,818
Capital Improvements	0	0	0	0	0
Working Cash	10,496	5,902	4,594	10,826	4,924
Tort Immunity	0	0	0	0	0
Fire Prevention & Safety	0	0	0	0	0
Leasing Levy	0	0	0	0	0
Special Education	4,941,882	3,024,179	1,917,703	5,656,680	2,632,501
Area Vocational Construction	0	0	0	0	0
Social Security/Medicare Only	2,140,958	1,029,240	1,111,718	1,832,331	803,091
Summer School	0	0	0	0	0
Other (Describe & Itemize)	0	0	0	0	0
<b>Totals</b>	<b>119,291,572</b>	<b>66,442,659</b>	<b>52,848,913</b>	<b>122,119,338</b>	<b>55,676,679</b>

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

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

SCHEDULE OF SHORT-TERM DEBT					
Description (Enter Whole Dollars)	Outstanding July 1, 2018	Beginning July 1, 2018 thru June 30, 2019	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019
<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>					
Total CPPRT Notes					0
<b>TAX ANTICIPATION WARRANTS (TAW)</b>					
Educational Fund					0
Operations & Maintenance Fund					0
Debt Services - Construction					0
Debt Services - Working Cash					0
Debt Services - Refunding Bonds					0
Transportation Fund					0
Municipal Retirement/Social Security Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
<b>Total TAWs</b>		0	0	0	0
<b>TAX ANTICIPATION NOTES (TAN)</b>					
Educational Fund					0
Operations & Maintenance Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
<b>Total TANs</b>		0	0	0	0
<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>					
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0
<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>					
Total GSAACs (All Funds)					0
<b>OTHER SHORT-TERM BORROWING</b>					
Total Other Short-Term Borrowing (Describe & Itemize)					0

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
General Obligation Bond	02/01/02	22,965,000	6	9,255,000			3,355,000	5,900,000	5,438,314
General Obligation Bond	01/31/07	12,260,000	6	7,655,079	401,501		1,170,000	6,886,580	6,347,692
General Obligation Bond	05/01/12	7,215,000	3	6,880,000			30,000	6,850,000	6,313,975
General Obligation Bond	01/17/13	7,080,000	3	6,855,000			60,000	6,795,000	6,263,279
General Obligation Bond	01/17/13	950,000	6	950,000				950,000	875,661
General Obligation Bond	11/13/14	7,820,000	3	3,880,000			2,255,000	1,625,000	1,497,841
General Obligation Bond	03/01/15	26,515,000	3	23,840,000			325,000	23,515,000	21,674,907
General Obligation Bond	12/11/16	11,270,000	3	11,090,000			145,000	10,945,000	10,088,534
General Obligation Bond	10/19/16	18,355,000	3	17,075,000			1,550,000	15,525,000	14,310,140
								0	
								0	
Debt Certificates	12/15/08	61,950,000	7	2,830,000			2,830,000	0	0
Debt Certificates	08/08/18	2,610,000	7		2,610,000			2,610,000	2,405,763
Capital Leases			8	805,561	3,275,222		996,954	3,083,829	3,083,829
								0	
								0	
								0	
								0	
		178,990,000		91,115,640	6,286,723	0	12,716,954	84,685,409	78,299,935

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

- |                            |   |                                   |
|----------------------------|---|-----------------------------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other <u>Debt Certificates</u> |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                  | 8. Other <u>Capital Lease</u>     |
| 3. Refunding Bonds         | 6. Building Bonds                                       | 9. Other _____                    |

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

<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>						
Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2018</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		4,942,458			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					103,164
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--					
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		<b>0</b>	<b>4,942,458</b>	<b>0</b>	<b>0</b>	<b>103,164</b>
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000		4,942,458			103,164
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>					<b>0</b>	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		<b>0</b>	<b>4,942,458</b>	<b>0</b>	<b>0</b>	<b>103,164</b>
<b>Ending Cash Basis Fund Balance as of June 30, 2019</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserved Fund Balance</b>	714					
<b>Unreserved Fund Balance</b>	730	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>**

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

If yes, list in the aggregate the following:

Total Claims Payments:

Total Reserve Remaining:

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

<b>Expenditures:</b>	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

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

<sup>b</sup> 55 ILCS 5/5-1006.7

**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	715,640			715,640						715,640
Depreciable Land	222				0	50				0	0
<b>Buildings</b>	<b>230</b>										
Permanent Buildings	231	178,599,077			178,599,077	50	77,116,532	4,166,060		81,282,592	97,316,485
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	15,421,401	1,270,255		16,691,656	20	5,472,088	728,224		6,200,312	10,491,344
<b>Capitalized Equipment</b>	<b>250</b>										
10 Yr Schedule	251	28,841,855	3,556,802	1,307,076	31,091,581	10	22,051,617	2,527,810	1,307,076	23,272,351	7,819,230
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
<b>Construction in Progress</b>	<b>260</b>				0	--					0
<b>Total Capital Assets</b>	<b>200</b>	<b>223,577,973</b>	<b>4,827,057</b>	<b>1,307,076</b>	<b>227,097,954</b>		<b>104,640,237</b>	<b>7,422,094</b>	<b>1,307,076</b>	<b>110,755,255</b>	<b>116,342,699</b>
<b>Non-Capitalized Equipment</b>	<b>700</b>				125,283	10		12,528			
<b>Allowable Depreciation</b>								<b>7,434,622</b>			

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)**

*This schedule is completed for school districts only.*

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 15-22, L114	Total Expenditures	\$ 103,800,022
O&M	Expenditures 15-22, L151	Total Expenditures	10,179,474
DS	Expenditures 15-22, L174	Total Expenditures	16,435,613
TR	Expenditures 15-22, L210	Total Expenditures	4,768,343
MR/SS	Expenditures 15-22, L295	Total Expenditures	3,227,218
TORT	Expenditures 15-22, L342	Total Expenditures	0
<b>Total Expenditures</b>			<b>\$ 138,410,670</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 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	0
ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	2,888,713
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	576,565
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	2,641,504
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services	0
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units	627,971
ED	Expenditures 15-22, L114, Col G	- Capital Outlay	3,445,387
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment	105,959
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	290,907
O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment	19,324
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	12,716,954
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	0
MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K	115,508
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	40,356
MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services	0
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
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>			<b>\$ 23,469,148</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>			<b>114,941,522</b>
<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>			<b>7,768.50</b>
<b>Estimated OEPP (Line 77 divided by Line 78)</b>			<b>\$ 14,795.85</b>

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)**

*This schedule is completed for school districts only.*

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 13,075
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	1,850,633
ED-O&M	Revenues 9-14, L82, Col C, D	1700 Total District/School Activity Income	941,625
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	853,559
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)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C, D	1910 Rentals	210,408
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	973,185
ED-O&M-MR/SS	Revenues 9-14, L141, Col C, D, G	3200 Total Career and Technical Education	37,562
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	9,562
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	85,603
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C, D, F, G	3500 Total Transportation	1,736,927
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, J	3999 Other Restricted Revenue from State Sources	20,902
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	656,247
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C, D, F, G	4300 Total Title I	434,406
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C, D, F, G	4400 Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C, D, F, G	4620 Fed - Spec Education - IDEA - Flow Through	1,513,956
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C, D, F, G	4625 Fed - Spec Education - IDEA - Room & Board	467,364
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	24,123
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments	0
ED	Revenues 9-14, L253, Col C	4901 Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C, G, J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 9-14, L255, Col C, F, G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L256, Col C, F, G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	81,611
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	144,881
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C, D, F, G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C, D, F, G	4981 State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C, D, F, G	4982 Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C, D, F, G	4991 Medicaid Matching Funds - Administrative Outreach	70,914
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C, D, F, G	4992 Medicaid Matching Funds - Fee-for-Service Program	177,226
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C, D, F, G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	34,816
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	2,735,471
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***	191,574
<b>Total Deductions for PCTC Computation Line 84 through Line 172</b>			<b>\$ 13,265,630</b>
<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 174)</b>			<b>101,675,892</b>
<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>			<b>7,434,622</b>
<b>Total Allowance for PCTC Computation (Line 175 plus Line 176)</b>			<b>109,110,514</b>
<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>			<b>7,768.50</b>
<b>Total Estimated PCTC (Line 177 divided by Line 178) * \$</b>			<b>14,045.25</b>

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

\*\* Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.

\*\*\* Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.

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









Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			6,290,430	375,000	5,915,430

**ESTIMATED INDIRECT COST DATA**

**ESTIMATED INDIRECT COST RATE DATA**

**SECTION I**

**Financial Data To Assist Indirect Cost Rate Determination**

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

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

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>	951,334
Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .	137,966
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

**SECTION II**

**Estimated Indirect Cost Rate for Federal Programs**

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		74,171,829		74,171,829
<b>Support Services:</b>					
Pupil	2100		7,616,577		7,616,577
Instructional Staff	2200		7,491,706		7,491,706
General Admin.	2300		988,222		988,222
School Admin	2400		5,556,029		5,556,029
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	264,978	0	264,978	0
Fiscal Services	2520	713,899	0	713,899	0
Oper. & Maint. Plant Services	2540		11,024,118	11,024,118	0
Pupil Transportation	2550		4,798,622		4,798,622
Food Services	2560		1,369,156		1,369,156
Internal Services	2570	0	0	0	0
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		410,384		410,384
Staff Services	2640	609,075	0	609,075	0
Data Processing Services	2660	542,131	0	542,131	0
<b>Other:</b>	2900		953,873		953,873
<b>Community Services</b>	3000		0		0
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>			(5,915,430)		(5,915,430)
<b>Total</b>		2,130,083	108,465,086	13,154,201	97,440,968
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	2,130,083	Total Indirect Costs:	13,154,201
		Total Direct Costs:	108,465,086	Total Direct Costs:	97,440,968
		=	<b>1.96%</b>	=	<b>13.50%</b>

**REPORT ON SHARED SERVICES OR OUTSOURCING**

School Code, Section 17-1.1 (Public Act 97-0357)  
Fiscal Year Ending June 30, 2019

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

Elmhurst Community Unit School  
19-022-2050-26

<input type="checkbox"/> 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.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>				
<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing	X	X		IEC
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance	X	X		CLIC
Investment Pools	X	X		ISDLAD, PMA, IIP
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development	X	X		DUPAGE ROE
Shared Personnel				
Special Education Cooperatives	X	X		SASED
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing	X	X		STATE PURCHASING
Technology Services				
Transportation				
Vocational Education Cooperatives	X	X		DAOES
All Other Joint/Cooperative Agreements				
Other	X	X		METROPOLITAN FAMILY SERVICES

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

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

**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Division (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: Elmhurst Community Unit School District 205  
 RCDT Number: 19-022-2050-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	418,135		418,135	413,466		413,466
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	256,620	0	256,620	233,967		233,967
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		674,755	0	674,755	647,433	0	647,433
<b>9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)</b>							-4%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.  
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" 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. Waiver resolution must be adopted no later than June 30.
- 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, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

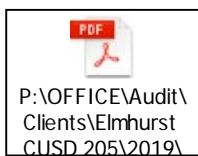
**This page is provided for detailed itemizations as requested within the body of the report.**

Type Below.

1. Page 24: Total long term debt issued does not reconcile to principal on long term debt sold due to current year accretion and the new capital lease issued during FY2019.
- 2.
- 3.
- 4.

Reference Pages.

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



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

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

Choose: Insert - Select: Object - Select Create New tab - Select file type Adobe Acrobat or Microsoft Word Document - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

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



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

**Instructions:** If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.

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

- If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.
- If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**  
*(All AFR pages must be completed to generate the following calculation)*

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	103,948,605	14,786,014	5,404,456	109,328	124,248,403
Direct Expenditures	103,800,022	10,179,474	4,768,343		118,747,839
Difference	148,583	4,606,540	636,113	109,328	<b>5,500,564</b>
Fund Balance - June 30, 2019	51,350,519	5,593,625	3,102,315	4,725,424	<b>64,771,883</b>

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

### Audit Checklist

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

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

### Balancing Schedule

Check this Section for Error Messages

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

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

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)  
DISTRICT/JOINT AGREEMENT  
Year Ending June 30, 2019**

DISTRICT/JOINT AGREEMENT NAME <b>Elmhurst Community Unit School District</b>	RCDT NUMBER <b>19-022-2050-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003910</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Klein Hall CPAs 3957 75th Street Aurora</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>162 S. York Elmhurst</b>		E-MAIL ADDRESS: <b>amace@kleinhallcpa.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Andrew Mace</b>	
		CPA FIRM TELEPHONE NUMBER <b>630-898-5578</b>	FAX NUMBER <b>630-225-5128</b>
		<b>60126</b>	

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

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

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

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

## Elmhurst Community Unit School District 205

19-022-2050-26

## 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 year  
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.asp](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp)
- \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBI  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp>
- \* **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.asp>
- \* 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.

**Elmhurst Community Unit School District 205**  
**19-022-2050-26**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**Elmhurst Community Unit School District 205  
19-022-2050-26**

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2019  
Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 3,650,907
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 29, Line 11		137,966
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(177,226)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 3,611,647</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
Medicaid 4% Admin Fee		\$ 2,955
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**ADJUSTED AFR FEDERAL REVENUES** align="right">\$ 3,614,602

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 3,614,602

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>		
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ADJUSTED SEFA FEDERAL REVENUE: align="right">\$ 3,614,602

DIFFERENCE: align="right">\$ -

Elmhurst Community Unit School District 205  
19-022-2050-026  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
<b>Child Nutrition Cluster</b>												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	18-4210-00	455,843	102,120	455,843	102,120			557,963	N/A
National School Lunch Program		Illinois State Board of Education	10.555	19-4210-00		478,549		478,549			478,549	N/A
School Breakfast Program		Illinois State Board of Education	10.553	18-4220-00	68,435	11,925	68,435	11,925			80,360	N/A
School Breakfast Program		Illinois State Board of Education	10.553	19-4220-00		63,653		63,653			63,653	N/A
Commodities		Illinois State Board of Education	10.555	18-4999-00	51,680	-	51,680	-			51,680	N/A
Commodities		Illinois State Board of Education	10.555	19-4999-00		41,521		41,521			41,521	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	18-4240-00	90,740	-	90,740	-			90,740	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	19-4240-00		96,445		96,445			96,445	N/A
Total United States Department of Agriculture					666,698	794,213	666,698	794,213	-	-	1,460,911	
<b>Total Child Nutrition Cluster</b>					666,698	794,213	666,698	794,213	-	-	1,460,911	
<b>Special Education (IDEA) Cluster</b>												
Department of Education												
IDEA - Flow Through	(M)	School Assoc for Spec Ed in Dupage Co.	84.027	18-4620-00	1,695,486	-	1,314,845	380,641			1,695,486	1,861,302
IDEA - Flow Through	(M)	School Assoc for Spec Ed in Dupage Co.	84.027	19-4620-00		1,513,956		1,513,956			1,513,956	1,772,172
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	18-4625-00	329,979	130,718	329,979	130,718			460,697	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	19-4625-00		336,646		336,646			336,646	N/A
IDEA - Flow Through Pre-School	(M)	School Assoc for Spec Ed in Dupage Co.	84.173	18-4600-00	27,002	24,833	27,002	24,833			51,835	63,884
IDEA - Flow Through Pre-School	(M)	School Assoc for Spec Ed in Dupage Co.	84.173	19-4600-00		20,530		20,530			20,530	51,869
Total Department of Education					2,052,467	2,026,683	1,671,826	2,407,324	-	-	4,079,150	
<b>Total Special Education (IDEA) Cluster</b>					2,052,467	2,026,683	1,671,826	2,407,324	-	-	4,079,150	
<b>Other Programs</b>												
Department of Education												
Title I - Low Income		Illinois State Board of Education	84.010	1-4300-00	290,453	82,476	290,453	82,476			372,929	566,930

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
Title I - Low Income		Illinois State Board of Education	84.010	19-4300-00		351,930		351,930			351,930	472,564
Title II - Teacher Quality		Illinois State Board of Education	84.367	18-4932-00	91,733	11,932	91,733	11,932			103,665	153,705
Title II - Teacher Quality		Illinois State Board of Education	84.367	19-4932-00		132,949		132,949			132,949	217,951
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	18-4909-00	102,383	9	102,383	9			102,392	111,109
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	19-4909-00		81,602		81,602			81,602	88,017
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	18-4905-00	1,385	-	1,385	-			1,385	8,169
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	19-4905-00		-		-			-	
CTE - Perkins		Dupage Area Occupational Ed System	84.048	18-4745-00	24,035	-	24,035	-			24,035	24,123
CTE - Perkins		Dupage Area Occupational Ed System	84.048	19-4745-00		24,123		24,123			24,123	24,123
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	18-4950-00	39,360	-	39,360	-			39,360	39,360
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	19-4950-00		34,816		34,816			34,816	39,360
Total Department of Education					549,349	719,837	549,349	719,837	-	-	1,269,186	
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	18-4991-00	105,346	-	105,346	-			105,346	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	19-4991-00		73,869		73,869			73,869	N/A
Total Department of Health and Human Services					105,346	73,869	105,346	73,869	-	-	179,215	
Total Other Programs					654,695	793,706	654,695	793,706	-	-	1,448,401	
<b>TOTAL FEDERAL AWARDS</b>					<b>3,373,860</b>	<b>3,614,602</b>	<b>2,993,219</b>	<b>3,995,243</b>	<b>-</b>	<b>-</b>	<b>6,988,462</b>	

(M) Program was audited as a major program as defined by §200.518  
The accompanying notes are an integral part of this schedule



**Elmhurst Community Unit School District 205**  
**19-022-2050-26**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2019**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Elmhurst Community Unit School District No. 205 and is presented on the Modified Accrual Basis of Accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

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

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Elmhurst Community Unit School District No. 205 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 Elmhurst Community Unit School District No. 205 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$137,966	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash <span style="border: 1px solid black; padding: 2px;"><b>\$137,966</b></span>

**Note 5: Other Information**

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
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.

<sup>5</sup> 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))

<sup>6</sup> 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)

**Elmhurst Community Unit School District 205**  
**19-022-2050-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2019**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	Special Education (IDEA) Cluster	2,407,324
<b>Total Amount Tested as Major</b>		<b>\$2,407,324</b>

**Total Federal Expenditures for 7/1/17-6/30/18** \$3,995,243

% tested as Major 60.25%

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

Auditee qualified as low-risk auditee?   X   YES        NO

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

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

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

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

the name of the cluster.

Elmhurst Community Unit School District 205  
19-022-2050-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2019

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SECTION II - FINANCIAL STATEMENT FINDINGS

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1. FINDING NUMBER:<sup>11</sup>                      2019- N/A                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

---

3. Criteria or specific requirement

---

4. Condition

---

5. Context<sup>12</sup>

---

6. Effect

---

7. Cause

---

8. Recommendation

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

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

<sup>12</sup> 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

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

Elmhurst Community Unit School District 205  
19-022-2050-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                    2019- N/A                    2. THIS FINDING IS:                     New                     Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_                    5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

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

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

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

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

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

**Elmhurst Community Unit School District 205**  
**19-022-2050-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2019**

[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> <sup>20</sup>
None		

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

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

<sup>20</sup> Current Status should include one of the following:

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