

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>School District/Joint Agreement Information</b> (See instructions on inside of this page.)	<b>Accounting Basis:</b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	<b>Certified Public Accountant Information</b>			
School District/Joint Agreement Number: <b>05-016-0340-04</b>		Name of Auditing Firm: <b>Evoy, Kamschulte, Jacobs &amp; Co. LLP</b>			
County Name: <b>COOK</b>		Name of Audit Manager: <b>John D. Aceto, Jr., CPA</b>			
Name of School District/Joint Agreement: <b>Glenview Community Consolidated School District No. 34</b>		Address: <b>2122 Yeoman Street</b>			
Address: <b>1401 Greenwood Avenue</b>	<b>Filing Status:</b> <b>Submit electronic AFR directly to ISBE</b>  <b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>  <b>0</b>	City: <b>Waukegan</b>	State: <b>IL</b>	Zip Code: <b>60087</b>	
City: <b>Glenview</b>		Phone Number: <b>847-662-8300</b>	Fax Number: <b>847-662-8305</b>		
Email Address:		IL License Number (9 digit): <b>066-003289</b>	Expiration Date: <b>11/30/21</b>		
Zip Code: <b>60025</b>		Email Address:			
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Single Audit Status:</b> <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?	ISBE Use Only		
<input checked="" 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 ISC			
District Superintendent/Administrator Name (Type or Print): <b>Dr. Dane Delll</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address:	Email Address:	Email Address:			
Telephone: <b>847-998-5000</b>	Fax Number: <b>847-486-7811</b>	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).

TABLE OF CONTENTS

	TAB Name
Auditor's Questionnaire.....	Aud Quest
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest
Financial Profile Information .....	FP Info
Estimated Financial Profile Summary.....	Financial Profile
<b>Basic Financial Statements</b>	
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary
Statements of Revenues Received/Revenues (All Funds).....	Revenues
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures
<b>Supplementary Schedules</b>	
Schedule of Ad Valorem Tax Receipts.....	Tax Sched
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im
<b>Statistical Section</b>	
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY
Indirect Cost Rate - Computation.....	ICR Computation
<b>Report on Shared Services or Outsourcing .....</b>	Shared Outsourced Serv.
<b>Administrative Cost Worksheet.....</b>	AC
<b>Itemization Schedule.....</b>	ITEMIZATION
<b>Reference Page.....</b>	REF
<b>Notes, Opinion Letters, etc.....</b>	Opinion-Notes
<b>Deficit Reduction Calculation.....</b>	Deficit AFR Sum Calc
<b>Audit Checklist/Balancing Schedule.....</b>	AUDITCHECK
<b>Single Audit Section</b>	
Annual Federal Compliance Report.....	Single Audit Cover - CAP

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2; 10-20.19; 19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The 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: 1/1/95 (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)		1				1
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Total</b>						1

- 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:**

Evoy, Kamschulte, Jacobs & Co. LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2018</b>		Equalized Assessed Valuation (EAV):				1,907,406,679						
8													
9		<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>			
10	Rate(s):	0.021708	+	0.002365	+	0.001548	=	0.025620					
11													
13	<b>B. Results of Operations *</b>												
14													
15		<b>Receipts/Revenues</b>		<b>Disbursements/ Expenditures</b>		<b>Excess/ (Deficiency)</b>		<b>Fund Balance</b>					
16		67,760,995		65,967,644		1,793,351		50,418,727					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21		<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>			
22		0	+	0	+	0	+	0	+	0			
23		<b>Other</b>		<b>Total</b>									
24		0	=	0									
25	** The numbers shown are the sum of entries on page 24.												
26													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					131,611,061						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36		c. Long-Term Debt (Principal only)					Acct						
37		Outstanding:.....					511	21,305,000					
38													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
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# ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

**District Name:** Glenview Community Consolidated School District No. 34  
**District Code:** 05-016-0340-04  
**County Name:** COOK

<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)	50,418,727.00	0.744	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	67,760,995.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<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	65,967,644.00	0.974	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	67,760,995.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
Possible Adjustment:					
<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	50,598,406.00	276.12	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	183,243.46		<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	41,537,595.25		<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)		21,305,000.00	83.81	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		131,611,060.85		<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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	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	Agency Fund	General Fixed Assets	General Long-Term Debt
1														
2														
3	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) <sup>1</sup>		41,872,633	3,295,491	1,185,173	3,453,770	1,829,749	9,332,120	1,976,512	733,633	130,182	318,396		
5	Investments	120												
6	Taxes Receivable	130												
7	Interfund Receivables	140												
8	Intergovernmental Accounts Receivable	150												
9	Other Receivables	160												
10	Inventory	170												
11	Prepaid Items	180												
12	Other Current Assets (Describe & Itemize)	190												
13	Total Current Assets		41,872,633	3,295,491	1,185,173	3,453,770	1,829,749	9,332,120	1,976,512	733,633	130,182	318,396		
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures	210												
16	Land	220												
17	Building & Building Improvements	230												
18	Site Improvements & Infrastructure	240												
19	Capitalized Equipment	250												
20	Construction in Progress	260												
21	Amount Available in Debt Service Funds	340												1,185,173
22	Amount to be Provided for Payment on Long-Term Debt	350												20,119,827
23	Total Capital Assets												143,785,567	21,305,000
24	CURRENT LIABILITIES (400)													
25	Interfund Payables	410												
26	Intergovernmental Accounts Payable	420												
27	Other Payables	430												
28	Contracts Payable	440												
29	Loans Payable	460												
30	Salaries & Benefits Payable	470												
31	Payroll Deductions & Withholdings	480	176,969	2,710										
32	Deferred Revenues & Other Current Liabilities	490												
33	Due to Activity Fund Organizations	493												
34	Total Current Liabilities		176,969	2,710	0	0	0	0	0	0	0	318,396		
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												21,305,000
37	Total Long-Term Liabilities													21,305,000
38	Reserved Fund Balance	714												
39	Unreserved Fund Balance	730	41,695,664	3,292,781	1,185,173	3,453,770	1,829,749	9,332,120	1,976,512	733,633	130,182			
40	Investment in General Fixed Assets												143,785,567	
41	Total Liabilities and Fund Balance		41,872,633	3,295,491	1,185,173	3,453,770	1,829,749	9,332,120	1,976,512	733,633	130,182	318,396	143,785,567	21,305,000

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	(Enter Whole)	(40)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Dollars)	Acc #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	50,466,395	4,813,251	3,743,849	2,956,695	2,067,319	297,028	34,287	584,723	7,259
5	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	4,568,841		0	1,932,222	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,989,304		0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		58,024,540	4,813,251	3,743,849	4,888,917	2,067,319	297,028	34,287	584,723	7,259
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	24,059,009								
10	Total Receipts/Revenues		82,083,549	4,813,251	3,743,849	4,888,917	2,067,319	297,028	34,287	584,723	7,259
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	39,510,800				852,284				
13	Support Services	2000	17,251,299	4,389,767		3,709,079	945,388	1,170,334		386,703	723,567
14	Community Services	3000	28,693			0	330				
15	Payments to Other Districts & Governmental Units	4000	1,078,006	0		0	0	0		0	0
16	Debt Service	5000	0		4,499,342	0	0			0	0
17	Total Direct Disbursements/Expenditures		57,868,798	4,389,767	4,499,342	3,709,079	1,798,002	1,170,334		386,703	723,567
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	24,059,009		0	0	0	0		0	0
19	Total Disbursements/Expenditures		81,927,807	4,389,767	4,499,342	3,709,079	1,798,002	1,170,334		386,703	723,567
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		155,742	423,484	(755,493)	1,179,838	269,317	(873,306)	34,287	198,020	(716,308)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7130									
25	Abatement of the Working Cash Fund <sup>12</sup>	7130		9,804,457							
26	Transfer of Working Cash Fund Interest	7130									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210							9,025,000		
34	Premium on Bonds Sold	7220							782,076		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7240									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						9,804,457			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	9,804,457	0	0	0	9,804,457	9,807,076	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							9,804,457		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		9,804,457							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	9,804,457	0	0	0	0	9,804,457	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	9,804,457	2,619	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		155,742	423,484	(755,493)	1,179,838	269,317	8,931,151	36,906	198,020	(716,308)
79	Fund Balances - July 1, 2018		41,539,922	2,869,297	1,940,666	2,273,932	1,560,432	400,969	1,939,606	535,613	846,490
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		41,695,664	3,292,781	1,185,173	3,453,770	1,829,749	9,332,120	1,976,512	733,633	130,182



	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		39,978,986	4,364,832	3,694,887	2,864,224	1,107,010			542,545	
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					857,415				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		39,978,986	4,364,832	3,694,887	2,864,224	1,964,425	0	0	542,545	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	568,157				70,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		568,157	0	0	0	70,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (in State)	1311									
21	Regular - Tuition from Other Districts (in State)	1312									
22	Regular - Tuition from Other Sources (in State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (in State)	1321	9,950								
25	Summer Sch - Tuition from Other Districts (in State)	1322									
26	Summer Sch - Tuition from Other Sources (in State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (in State)	1331									
29	CTE - Tuition from Other Districts (in State)	1332									
30	CTE - Tuition from Other Sources (in State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (in State)	1341									
33	Special Ed - Tuition from Other Districts (in State)	1342									
34	Special Ed - Tuition from Other Sources (in State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (in State)	1351									
37	Adult - Tuition from Other Districts (in State)	1352									
38	Adult - Tuition from Other Sources (in State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		9,950								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (in State)	1411				33,545					
43	Regular - Transp Fees from Other Districts (in State)	1412									
44	Regular - Transp Fees from Other Sources (in State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (in State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421				400					
48	Summer Sch - Transp. Fees from Other Districts (in State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (in State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (in State)	1431									
52	CTE - Transp Fees from Other Districts (in State)	1432									
53	CTE - Transp Fees from Other Sources (in State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (in State)	1441									
56	Special Ed - Transp Fees from Other Districts (in State)	1442									
57	Special Ed - Transp Fees from Other Sources (in State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (in State)	1451									
60	Adult - Transp Fees from Other Districts (in State)	1452									
61	Adult - Transp Fees from Other Sources (in State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					33,545					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	741,883	75,663	48,962	58,526	32,894	78,768	34,287	12,393	7,259
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		741,883	75,663	48,962	58,526	32,894	78,768	34,287	12,393	7,259
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	840,525								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	10,459								
74	Other Food Service (Describe & Itemize)	1690	17,102								
75	Total Food Service		868,086								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	185,942								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		185,942	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	808,730								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		808,730								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		71,331							
96	Contributions and Donations from Private Sources	1920		298,609				218,260			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Year's Expenditures	1950								29,785	
100	Payments of Surplus Moneys from TIF Districts	1960	7,043,158								
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	60,566	2,816							
107	Other Local Revenues (Describe & Itemize)	1999	200,937								
108	Total Other Revenue from Local Sources		7,304,661	372,756	0	0	0	218,260	0	29,785	0
109	Total Receipts/Revenues from Local Sources	1000	50,466,395	4,813,251	3,743,849	2,956,695	2,067,319	297,028	34,287	584,723	7,259
110	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)	ONE									
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-R.15)	3001	4,256,282								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3003-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	Total Unrestricted Grants-In-Aid		4,256,282	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	298,000								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	6,143								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		304,143	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220									
136	CTE - WECIP	3225									
137	CTE - Agriculture Education	3235									
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									

	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
141	Total Career and Technical Education		0	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				
146	State Free Lunch & Breakfast	3360	8,416								
147	School Breakfast Initiative	3365									
148	Driver Education	3370									
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				1,567,234					
153	Transportation - Special Education	3510				764,988					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		1,932,222	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705									
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
169	Total Restricted Grants-In-Aid		312,559	0	0	1,932,222	0	0	0	0	0
170	Total Receipts from State Sources	3000	4,568,841	0	0	1,932,222	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4090									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	475,266								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	74,427								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		549,693				0				
199	TITLE I										
200	Title I - Low Income	4300	492,251								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	15,421								
204	Total Title I		507,672	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	31,113								
207	Title IV - 21st Century Community Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		31,113	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow Through	4600	93,477								
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	755,383								
214	Fed - Spec Education - IDEA - Room & Board	4625	637,145								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		1,486,005	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1001g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow Through	4857									
231	ARRA - Title II - Technology Formula	4860									
232	ARRA - Title II - Technology Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	59,228								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	118,121								
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	34,800								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	202,672								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,989,304	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	2,989,304	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		58,024,540	4,813,251	3,743,849	4,888,917	2,067,319	297,028	34,287	584,723	7,259

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	19,865,059	3,550,162	222,615	916,193	60,583	5,618		7,436	24,627,666	24,224,411
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	5,259,860	1,235,656	1,044,702	149,309	59,425	2,646			7,751,598	8,082,184
9	Special Education Programs Pre-K	1225				7,645					7,645	7,500
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	50	1	8,951	463		1,660			11,125	11,900
15	Summer School Programs	1600	206,545	2,194	2,961						211,700	223,638
16	Gifted Programs	1650	773,151	105,793	19,926	4,664					903,534	1,206,218
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	2,777,932	456,010	18,918	18,332					3,271,192	3,345,814
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						2,726,340			2,726,340	2,900,335
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truant Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	Total Instruction	1000	28,882,597	5,349,816	1,315,112	1,099,567	120,008	2,736,264	0	7,436	39,510,800	40,002,000
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	1,770,836	291,040	200	3,190					2,065,266	2,023,608
37	Guidance Services	2120			1,362						1,362	11,500
38	Health Services	2130	453,123	97,090	2,003	8,598					560,814	508,663
39	Psychological Services	2140	663,393	92,129		947					756,469	704,753
40	Speech Pathology & Audiology Services	2150	1,581,742	205,458	9,533	2,159					1,798,892	1,829,138
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	
42	Total Support Services - Pupils	2100	4,469,094	685,717	13,098	14,894	0	0	0	0	5,182,803	5,077,662
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	983,691	113,426	178,181	10,488		1,154			1,286,940	1,473,959
45	Educational Media Services	2220	2,184,962	317,340	177,170	311,276	946,097				3,936,845	4,127,022
46	Assessment & Testing	2230			116,131	6,295					122,426	119,000
47	Total Support Services - Instructional Staff	2200	3,168,653	430,766	471,482	328,059	946,097	1,154	0	0	5,346,211	5,719,981
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	42,000	270	299,501	158		25,895			367,824	408,500
50	Executive Administration Services	2320	388,606	97,287	8,997	882		22,513			518,185	416,878
51	Special Area Administration Services	2330	7,273		300						7,573	19,000
52	Tort Immunity Services	2360 -									0	
53	Total Support Services - General Administration	2300	437,879	97,557	308,698	1,040	0	48,408	0	0	893,582	844,378
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	2,103,627	471,048	1,628	31,033	1,278	9,568			2,618,182	2,378,401
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	2,103,627	471,048	1,628	31,033	1,278	9,568	0	0	2,618,182	2,378,401
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	195,797	47,124	20,627	61,754	4,699	1,933			331,934	304,551
60	Fiscal Services	2520	344,906	33,289	34,007	13,307					425,509	480,676
61	Operation & Maintenance of Plant Services	2540									0	
62	Pupil Transportation Services	2550			25,402						25,402	47,000
63	Food Services	2560	618,819	205,852	89,381	552,884	11,293	2,009		7,100	1,487,338	1,459,876
64	Internal Services	2570			150,875	457					151,332	107,000
65	Total Support Services - Business	2500	1,159,522	286,265	320,292	628,402	15,992	3,942	0	7,100	2,421,515	2,399,103
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630	139,594	37,324	42,227	850		2,077			222,072	337,770
70	Staff Services	2640	349,810	39,377	132,113	7,454		11,969		26,211	566,934	617,961
71	Data Processing Services	2660									0	
72	Total Support Services - Central	2600	489,404	76,701	174,340	8,304	0	14,046	0	26,211	789,006	955,731
73	Other Support Services (Describe & Itemize)	2900									0	
74	Total Support Services	2000	11,828,179	2,048,054	1,289,538	1,011,732	963,367	77,118	0	33,311	17,251,299	17,375,256
75	COMMUNITY SERVICES (ED)	3000	6,586	80	4,629	17,398					28,693	116,308
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			866,361			113,054			979,415	860,297
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190						98,591			98,591	
84	Total Payments to Other Govt Units (In-State)	4100			866,361			211,645			1,078,006	860,297
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4290									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-Of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			866,361			211,645			1,078,006	860,297
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditure		40,717,362	7,397,950	3,475,640	2,128,697	1,083,375	3,025,027	0	40,747	57,868,798	58,353,861
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										155,742	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES -											

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	1,881,227	414,655	550,394	1,374,558	167,236	1,697	0	0	4,389,767	4,419,503
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									0	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		1,881,227	414,655	550,394	1,374,558	167,236	1,697	0	0	4,389,767	4,419,503
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										423,484	
153												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						639,342			639,342	
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase)	5300										
171	Principal Retired <sup>11</sup>							3,860,000			3,860,000	3,700,000
172	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
173	Total Debt Services	5000			0			4,499,342			4,499,342	3,700,000
174	PROVISION FOR CONTINGENCIES (DS)	6000										
175	Total Disbursements/ Expenditures				0			4,499,342			4,499,342	3,700,000
176	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(755,493)	
177												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - ADDRESS											
182	Pupil Transportation Services	2550	69,361	21,054	3,615,387	3,277					3,709,079	4,061,685
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	69,361	21,054	3,615,387	3,277	0	0	0	0	3,709,079	4,061,685
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			0			0			0	0
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase)	5300										
207	Principal Retired <sup>11</sup>										0	
208	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
209	Total Debt Services	5000						0			0	0
210	PROVISION FOR CONTINGENCIES (TR)	6000										
211	Total Disbursements/ Expenditures		69,361	21,054	3,615,387	3,277	0	0	0	0	3,709,079	4,061,685
212	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,179,838	
213												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		422,826							422,826	1,941,956
216	Pre-K Programs	1125									0	
217	Special Education Programs (Functions 1200-1220)	1200		325,680							325,680	
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250									0	
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400									0	
223	Interscholastic Programs	1500		1							1	
224	Summer School Programs	1600		11,648							11,648	
225	Gifted Programs	1650		10,806							10,806	
226	Driver's Education Programs	1700									0	
227	Bilingual Programs	1800		81,323							81,323	
228	Truants' Alternative & Optional Programs	1900									0	
229	Total Instruction	1000		852,284							852,284	1,941,956
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		25,090							25,090	
233	Guidance Services	2120									0	
234	Health Services	2130		71,750							71,750	
235	Psychological Services	2140		9,547							9,547	
236	Speech Pathology & Audiology Services	2150		22,579							22,579	
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	
238	Total Support Services - Pupils	2100		128,966							128,966	0
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		22,287							22,287	
241	Educational Media Services	2220		132,041							132,041	
242	Assessment & Testing	2230									0	
243	Total Support Services - Instructional Staff	2200		154,328							154,328	0
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		4,064							4,064	
246	Executive Administration Services	2320		29,443							29,443	
247	Service Area Administrative Services	2330		51,479							51,479	
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
253	Judgment and Settlements			2366							0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction			2367							0	
255	Reciprocal Insurance Payments			2368							0	
256	Legal Services			2369							0	
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>84,986</b>							<b>84,986</b>	<b>0</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		61,984							61,984	
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>61,984</b>							<b>61,984</b>	<b>0</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		18,631							18,631	
264	Fiscal Services	2520		38,967							38,967	
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		302,206							302,206	
267	Pupil Transportation Services	2550		11,460							11,460	
268	Food Services	2560		96,275							96,275	
269	Internal Services	2570									0	
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>467,539</b>							<b>467,539</b>	<b>0</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630		23,261							23,261	
275	Staff Services	2640		24,324							24,324	
276	Data Processing Services	2660									0	
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>47,585</b>							<b>47,585</b>	<b>0</b>
278	Other Support Services (Describe & Itemize)	2900									0	
279	<b>Total Support Services</b>	<b>3000</b>		<b>945,388</b>							<b>945,388</b>	<b>0</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>										
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
295	<b>Total Disbursements/Expenditures</b>			<b>1,798,002</b>				<b>0</b>			<b>1,798,002</b>	<b>1,941,956</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>269,317</b>	
297												
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
300	<b>SUPPORT SERVICES - BUSINESS</b>											
301	Facilities Acquisition and Construction Services	2530					1,170,334				1,170,334	617,942
302	Other Support Services (Describe & Itemize)	2900									0	
303	<b>Total Support Services</b>	<b>2000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,170,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,170,334</b>	<b>617,942</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>				<b>0</b>			<b>0</b>	<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/C)</b>	<b>6000</b>										
312	<b>Total Disbursements/ Expenditures</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>1,170,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,170,334</b>	<b>617,942</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(873,306)</b>	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			386,703						386,703	435,000
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self Insurance)	2364									0	
323	Risk Management and Claims Services Payments	2365									0	145,000
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transportation)	2372									0	
330	<b>Total Support Services - General Administration</b>	<b>2000</b>		<b>0</b>	<b>0</b>	<b>386,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,703</b>	<b>580,000</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0	
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
342	<b>Total Disbursements/Expenditures</b>			<b>0</b>	<b>0</b>	<b>386,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,703</b>	<b>580,000</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>198,020</b>	
344												
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
347	<b>SUPPORT SERVICES - BUSINESS</b>											
348	Facilities Acquisition & Construction Services	2530					723,567				723,567	845,957
349	Operation & Maintenance of Plant Services	2540									0	
350	<b>Total Support Services - Business</b>	<b>2500</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>723,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>723,567</b>	<b>845,957</b>
351	Other Support Services (Describe & Itemize)	2900									0	
352	<b>Total Support Services</b>	<b>2000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>723,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>723,567</b>	<b>845,957</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
359	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5300</b>									0	
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)										0	
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
367	<b>Total Disbursements/Expenditures</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>723,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>723,567</b>	<b>845,957</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(716,308)</b>	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2018 Levy)</b>	<b>Taxes Received (from 2017 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2018 Levy)</b>	<b>Estimated Taxes Due (from the 2018 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	39,978,986	21,386,292	18,592,694	41,405,635	20,019,343
5	Operations & Maintenance	4,364,832	2,329,943	2,034,889	4,510,440	2,180,497
6	Debt Services **	3,694,887	1,964,432	1,730,455	3,802,731	1,838,299
7	Transportation	2,864,224	1,525,043	1,339,181	2,952,288	1,427,245
8	Municipal Retirement	1,107,010	590,143	516,867	1,142,986	552,843
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	542,545	292,602	249,943	566,894	274,292
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	857,415	458,115	399,300	886,711	428,596
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>53,409,899</b>	<b>28,546,570</b>	<b>24,863,329</b>	<b>55,267,685</b>	<b>26,721,115</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding July 1, 2018</b>	<b>Beginning July 1, 2018</b>	<b>Issued July 1, 2018 thru June 30, 2019</b>	<b>Retired 1, 2018 thru 30, 2019</b>	<b>July June</b>	<b>Outstanding Ending June 30, 2019</b>			
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>							0			
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund							0			
7	Operations & Maintenance Fund							0			
8	Debt Services - Construction							0			
9	Debt Services - Working Cash							0			
10	Debt Services - Refunding Bonds							0			
11	Transportation Fund							0			
12	Municipal Retirement/Social Security Fund							0			
13	Fire Prevention & Safety Fund							0			
14	Other - (Describe & Itemize)							0			
15	<b>Total TAWs</b>		0		0		0	0			
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund							0			
18	Operations & Maintenance Fund							0			
19	Fire Prevention & Safety Fund							0			
20	Other - (Describe & Itemize)							0			
21	<b>Total TANs</b>		0		0		0	0			
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>							0			
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>										
25	<b>Total GSAACs (All Funds)</b>							0			
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>							0			
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2018</b>	<b>Issued July 1, 2018 thru June 30, 2019</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2018 thru 30, 2019</b>	<b>June</b>	<b>Outstanding Ending June 30, 2019</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Retired Bond Issues									0	(1,186,108)
32										0	
33	2014 General Obligation Limited School Bonds	01/28/14	4,820,000	1/4	870,000			870,000		0	685,062
34										0	
35	2015A General Obligation Limited School Bonds	12/01/15	5,445,000	4	5,375,000			710,000		4,665,000	4,195,933
36										0	
37	2015B General Obligation Refunding School Bonds	12/01/15	3,725,000	3	2,300,000			745,000		1,555,000	1,106,540
38										0	
39	2016A General Obligation Limited School Bonds	11/01/16	5,660,000	1/4	5,480,000					5,480,000	5,469,039
40										0	
41	2016B General Obligation Refunding School Bonds	11/01/16	2,785,000	3	2,115,000			685,000		1,430,000	1,162,146
42										0	
43	2019 General Obligation Limited Tax School Bonds	02/19/19	9,025,000	6		9,025,000		850,000		8,175,000	8,687,215
44										0	
45										0	
46										0	
47										0	
48										0	
49			31,460,000		16,140,000	9,025,000	0	3,860,000		21,305,000	20,119,827
50											
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other _____						
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other _____						
54	3. Refunding Bonds	6. Building Bonds			9. Other _____						

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2018										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	0	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	0	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2019</b>						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:					
33						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).										
48	<sup>b</sup> 55 ILCS 5/5-1006.7										



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2018</b>	<b>Add: Additions July 1, 2018 thru June 30, 2019</b>	<b>Less: Deletions July 1, 2018 thru June 30 2019</b>	<b>Cost Ending June 30, 2019</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2018</b>	<b>Add: Depreciation Allowable July 1, 2018 thru June 30, 2019</b>	<b>Less: Depreciation Deletions July 1, 2018 thru June 30, 2019</b>	<b>Accumulated Depreciation Ending June 30, 2019</b>	<b>Ending Balance Undepreciated June 30, 2019</b>
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	194,077			194,077						194,077
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	106,952,267	1,854,809		108,807,076	50	37,799,197	2,014,511		39,813,708	68,993,368
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,819,686	38,020		3,857,706	20	2,868,663	100,779		2,969,442	888,264
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	29,675,025	1,251,683		30,926,708	10	23,665,097	1,129,854		24,794,951	6,131,757
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	-					0
16	Total Capital Assets	200	140,641,055	3,144,512	0	143,785,567		64,332,957	3,245,144	0	67,578,101	76,207,466
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								3,245,144			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	57,868,798	
9	O&M	Expenditures 15-22, L151	Total Expenditures		4,389,767	
10	DS	Expenditures 15-22, L174	Total Expenditures		4,499,342	
11	TR	Expenditures 15-22, L210	Total Expenditures		3,709,079	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		1,798,002	
13	TORT	Expenditures 15-22, L342	Total Expenditures		386,703	
14			<b>Total Expenditures</b>	\$	<b>72,651,691</b>	
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
16						
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		400	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		7,645	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		211,700	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		2,726,340	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		28,693	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		1,078,006	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		1,083,375	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		0	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col G	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		167,236	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,860,000	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		11,648	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		330	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
75						
76			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	\$	<b>9,175,373</b>	
77			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>63,476,318</b>	
78			<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>		<b>4,261.00</b>	
79			<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	<b>14,897.05</b>	
80						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
81	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	33,545
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		868,086
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		185,942
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		808,730
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		71,331
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		60,566
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		304,143
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		8,416
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		1,932,222
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	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
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	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
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		549,693
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		507,672
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		31,113
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		755,383
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		637,145
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
137	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	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
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		59,228
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		118,121
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		34,800
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		202,672
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
171	ED-TR-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>		1,697,176
172	ED-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>		194,860
174				<b>Total Deductions for PCTC Computation Line 84 through Line 172</b>	\$	<b>9,060,844</b>
175				<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 174)</b>		<b>54,415,474</b>
176				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>3,245,144</b>
177				<b>Total Allowance for PCTC Computation (Line 175 plus Line 176)</b>		<b>57,660,618</b>
178				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>		<b>4,261.00</b>
179				<b>Total Estimated PCTC (Line 177 divided by Line 178) * \$</b>		<b>13,532.18</b>
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** 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.					
183	*** 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.					
184						
185	<b>Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a></b>					

**Instructions:**

*This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts.*

1. In column (A) enter the name of the **Fund-Function-Object of the account** where the payment was made on each contract in the current year.
2. In column (B) enter the number of the **Fund-Function-Object (use this format [00-0000-000])** of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.
3. In Column (C) enter the name of the Company that is listed on the contract.
4. In column (D) enter the total amount **paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.
7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

Fund-Function-Object Name the Expenditure was Recorded	Where (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other		10-1000-600	Company Name	500,000	25,000	475,000
TR-Pupil Transportation-Purchased Services		40-2550-300	Alltown Bus Service Inc	2,777,319	25,000	2,752,319
ED-Instruction - Supplies		10-1000-400	Amazon.Com Corp Credit Line	350,426	25,000	325,426
ED-Instruction - Other		10-1000-600	Arlyn School	98,006	25,000	73,006
OM-Operations Maintenance Plant Services-Purchase Ser		20-2540-300	AT&T	44,689	25,000	19,689
ED-Instruction-Other		10-1000-600	Boston Higashi School	213,610	25,000	188,610
OM-Operations Maintenance Plant Services-Supplies		20-2540-400	C Ames Construction	27,735	25,000	2,735
ED-Operation of Plant - Purchased Service		10-2540-300	Canon Financial Serv	81,910	25,000	56,910
ED-Community Service- Purchased Service		10-3000-300	Center for Applied Linguistics	69,201	25,000	44,201
OM-Operation of Plant Services-Supplies		20-2540-400	Centerpoint Energy Services	201,283	25,000	176,283
OM-Operation of Plant Services-Purchased Services		20-2540-300	Comcast	80,952	25,000	55,952
ED-Instruction-Other		10-1000-600	Community Consolidated School	50,464	25,000	25,464
ED-General Administration- Other		10-2300-600	Consortium For Educational	31,863	25,000	6,863
ED-Intstruction - Purchased Services		10-1000-300	Discovery Education Inc	65,097	25,000	40,097
ED-Support Serv Instruction-Supplies		10-2200-400	DSN Group	25,155	25,000	155
ED-Food Services-Purchased Services		10-2560-300	Emerald Restaurant Serices	88,941	25,000	63,941
OM-Operations Maint Plant Services-Purchased Serv		20-2540-300	FGM Architects	697,227	25,000	672,227
ED-Intstruction - Supplies		10-1000-400	Follett School Solutions	62,771	25,000	37,771
ED-Instruction-Other		10-1000-600	Fredric L Chamberlain Center	117,114	25,000	92,114
ED-Staff Services-Purchased Services		10-2640-300	Frontline Placement Technologies	65,480	25,000	40,480
ED-Instruction-Purchased Services		10-1000-300	Garvey's Office Products	26,364	25,000	1,364
ED-Food Services-Supplies		10-2560-400	Genesis Technology	68,381	25,000	43,381
ED-Food Services-Supplies		10-2560-400	Get Fresh Produce Inc	69,751	25,000	44,751
ED-Food Service-Supplies		10-2560-400	Gordon Food Service	489,680	25,000	464,680
ED-Instruction Supplies		10-1000-400	Heinemann	179,769	25,000	154,769
ED-General Administration- Purchased Services		10-2300-300	Hodges, Loizzi, Eisenhammer, Rn	87,802	25,000	62,802
ED-Instruction Supplies		10-1000-400	Houghton Mifflin Harcourt	254,753	25,000	229,753
ED-Intstruction Other		10-1000-600	Hyde Park Day School	127,984	25,000	102,984
ED-General Administration- Purchased Services		10-2300-300	IASB	30,096	25,000	5,096
ED-Instruction Supplies		10-1000-400	IXL Learning	66,969	25,000	41,969
ED-Support Serv Instruction-Purchased Services		10-2200-300	Jamf Software LLC	40,940	25,000	15,940
OM-Operations Maint Plant Services-Purchased Serv		10-2540-300	Johnson Controls	39,764	25,000	14,764
ED-Intstruction - Supplies		10-1000-400	Learning A-Z	32,599	25,000	7,599
ED-General Administration- Purchased Services		10-2300-300	Maine Township School Treasurer	51,026	25,000	26,026
OM-Operation of Plant Services-Supplies		20-2540-400	MC Squared Energy LLC	769,285	25,000	744,285
ED-Support Serv Instruction-Supplies		10-2200-400	McGraw Hill School Educ Holdings	93,283	25,000	68,283
ED-Support Service Instruction-Purchased Services		10-2200-300	MYLP	25,388	25,000	388
ED-Support Service Instruction-Purchased Services		10-2200-300	NCS Pearson Inc	32,189	25,000	7,189
ED-Instruction-Other		10-1000-600	Newhope Academy LTD	34,989	25,000	9,989
ED-Instruction-Other		10-1000-600	Nicholas & Associates	342,443	25,000	317,443
ED-Intstruction - Supplies		10-1000-400	Noredink Corp	31,100	25,000	6,100
ED-Intstruction - Supplies		10-1000-400	NSSED	3,591,177	25,000	3,566,177
ED-Instruction-Other		10-1000-600	NSSEO	95,169	25,000	70,169
ED-Support Serv Instruction-Purchased Services		10-2200-300	NWEA	54,838	25,000	29,838
ED-Instruction-Other		10-1000-600	Oconomowoc Development Training	168,316	25,000	143,316
OM-Food Service-Supplies		10-2560-400	P&M Distributors	69,154	25,000	44,154
OM-Operations Maint Plant Services-Purchased Serv		20-2540-300	Roberts Envionmental Control Corp	111,183	25,000	86,183
TR-Pupil Transportation-Purchased Services		40-2550-300	Safeway Transportation Services	859,204	25,000	834,204
ED-General Administration- Purchased Services		10-2300-300	Scarian, Himes, Petraca	57,325	25,000	32,325
ED-Instruction Supplies		10-1000-400	School Specialty	32,682	25,000	7,682
ED-Instruction-Other		10-1000-600	Soaring Eagle Academy	93,974	25,000	68,974
OM-Operations Maint Plant Services-Purchased Serv		20-2540-300	Sonitrol Chicago North	34,893	25,000	9,893
ED-Instruction Supplies		10-1000-400	Staples Business Advantage	178,690	25,000	153,690
ED-Instruction-Purchased Services		10-1000-300	Verizon Wireless	32,632	25,000	7,632
OM-Operation of Plant Services-Supplies		20-2540-400	Village of Glenview	86,008	25,000	61,008
ED-Community Service- Purchased Service		10-3000-300	Youth Services of Glenview	35,000	25,000	10,000
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## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>				552,884			
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required).</i>				99,497			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17								
18		<b>Function</b>	<b>Restricted Program</b>		<b>Unrestricted Program</b>			
19	Instruction	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
20	Support Services:			40,243,076		40,243,076		
21	Pupil	2100		5,311,769		5,311,769		
22	Instructional Staff	2200		4,554,442		4,554,442		
23	General Admin.	2300		1,365,271		1,365,271		
24	School Admin	2400		2,678,888		2,678,888		
25	Business:							
26	Direction of Business Spt. Srv.	2510	345,866	0	345,866	0		
27	Fiscal Services	2520	464,476	0	464,476	0		
28	Oper. & Maint. Plant Services	2540		4,524,737	4,524,737	0		
29	Pupil Transportation	2550		3,745,941		3,745,941		
30	Food Services	2560		1,019,436		1,019,436		
31	Internal Services	2570	151,332	0	151,332	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		245,333		245,333		
36	Staff Services	2640	591,258	0	591,258	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		29,023		29,023		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(12,169,043)		(12,169,043)		
41	<b>Total</b>		1,552,932	51,548,873	6,077,669	47,024,136		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	1,552,932	Total Indirect Costs:	6,077,669		
44			Total Direct Costs:	51,548,873	Total Direct Costs:	47,024,136		
45			=	3.01%	=	12.92%		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2019										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Glenview Community Consolidated										
7	05-016-0340-04										
8	<div>Check box if this schedule is not applicable.....</div>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget ➡										
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance			X	X	SCIP Insurance COOP					
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives			X	X	North Suburban Special Ed COOP NSSED					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services 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: Glenview Community Consolidated School Distr  
RCDT Number: 05-016-0340-04

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	518,185		518,185	549,477		549,477
2. Special Area Administration Services	2330	7,573		7,573	10,319		10,319
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	331,934	0	331,934	379,578		379,578
5. Internal Services	2570	151,332		151,332	120,000		120,000
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
8. Totals		1,009,024	0	1,009,024	1,059,374	0	1,059,374
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							5%

**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. Education Fund

Page 9, Line 17, Other Payments in Lieu of Taxe, TIF District Reimbursement - \$7,043,158

Page 11, Line 106, Other Local Fees, Tuition \$21,951; Supplies Clothes Lockers \$29,637; TRS \$8,978

Page 11, Line 107, Other Revenue - 941 Refund \$2,733; Supplies \$1,288; TRS \$1,116; Misc \$1,905; Xerox reimb \$3,264; PTA \$1,500;  
NSSD \$95,000; IL libr grant \$8,493; Erate \$64,696; Pres Salary \$10,172; Tuition \$10,770

2. Operations Fund

Page 11, Line 106, Other Local Fees, Class action settlement \$1,576; Grainger refund \$1,240.

3. Bond & Interest Fund

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 fund—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.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<b>Instructions:</b> 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.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>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.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <span style="float: right;">(All AFR pages must be completed to generate the following calculation)</span>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	58,024,540	4,813,251	4,888,917	34,287	67,760,995
9	Direct Expenditures	57,868,798	4,389,767	3,709,079		65,967,644
10	Difference	155,742	423,484	1,179,838	34,287	<b>1,793,351</b>
11	Fund Balance - June 30, 2019	41,695,664	3,292,781	3,453,770	1,976,512	<b>50,418,727</b>
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

### Audit Checklist

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

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" t
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. Com 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 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:

1. **Cover Page: The Accounting Basis must be Cash or Accrual.**

2. **The Single Audit related documents must be completed and attached.**

What Basis of Accounting is used?

Accounting for late payments (Audit Questionnaire Section D)

Are Federal Expenditures greater than \$750,000?

Is all Single Audit information completed and enclosed?

Is Budget Deficit Reduction Plan Required?

3. **Page 3: Financial Information must be completed.**

Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.

Section D: Check a or b that agrees with the school district type.

4. **Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.**

Fund (10) ED: Cash balances cannot be negative.

Fund (20) O&M: Cash balances cannot be negative.

Fund (30) DS: Cash balances cannot be negative.

Fund (40) TR: Cash balances cannot be negative.

Fund (50) MR/SS: Cash balances cannot be negative.

Fund (60) CP: Cash balances cannot be negative.

Fund (70) WC: Cash balances cannot be negative.

Fund (80) Tort: Cash balances cannot be negative.

Fund (90) FP&S: Cash balances cannot be negative.

5. **Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.**

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

General Long-Term Debt, Cell N23 must = Cell N41.

6. **Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.**

Fund 10, Cells C38+C39 must = Cell C81.

Fund 20, Cells D38+D39 must = Cell D81.

Fund 30, Cells E38+E39 must = Cell E81

Fund 40, Cells F38+F39 must = Cell F81.

Fund 50, Cells G38+G39 must = Cell G81.

Fund 60, Cells H38+H39 must = Cell H81.

Fund 70, Cells I38+I39 must = Cell I81.

Fund 80, Cells J38+J39 must = Cell J81.

Fund 90, Cells K38+K39 must = Cell K81.

8. **Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.**

**Note: Explain any unreconcilable differences in the Itemization sheet.**

Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).

Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).

9. **Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).**

Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49

Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.

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)

10. **Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.**

Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.

Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0

11. **Page 5: "On behalf" payments to the Educational Fund**

Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.

12. **Page 27: The 9 Month ADA must be entered on Line 78.**

13. **Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.**

14. **Page 31: SHARED OUTSOURCED SERVICES, Completed.**

15. **Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.**

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

DISTRICT/JOINT AGREEMENT NAME <b>Glenview Community Consolidated School</b>	RCDT NUMBER <b>05-016-0340-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003289</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>Dr. Dane Delli</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Evoy, Kamschulte, Jacobs &amp; Co. LLP</b> <b>2122 Yeoman Street</b> <b>Waukegan</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1401 Greenwood Avenue</b> <b>Glenview</b>  <b>60025</b>		E-MAIL ADDRESS:	
		NAME OF AUDIT SUPERVISOR <b>John D. Aceto, Jr., CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>847-662-8300</b>	FAX NUMBER <b>847-662-8305</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

**Glenview Community Consolidated School District No. 34**

**05-016-0340-04**

**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- ☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
Project year runs from October 1 to September 30, so projects will cross fiscal 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

## Glenview Community Consolidated School District No. 34

05-016-0340-04

## SINGLE AUDIT INFORMATION CHECKLIST

[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)

☐ \* **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**

Districts should track separately through year; no specific report available from ISBE

Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:

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

☐ \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)

- **The two commodity programs should be reported on separate lines on the SEFA.**

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

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

☐ \* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)

CFDA number: 10.582

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

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

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

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

- ☐ 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- ☐ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☐ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- ☐ 36. Questioned Costs have been calculated where there are questioned costs.



**Glenview Community Consolidated School District No. 34****05-016-0340-04****SINGLE AUDIT INFORMATION CHECKLIST**

- ☐ 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

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**

**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	\$ 2,989,304
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		99,497
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(202,672)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,886,129</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 2,886,129</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,886,129

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE:	\$ 2,886,129
--------------------------------	--------------

DIFFERENCE:	\$ -
-------------	------

## Glenview Community Consolidated School District No. 34

05-016-0340-04

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients		
US DEPARTMENT OF AGRICULTURE									0	
Passed Through ISBE Child Nutrition Cluster									0	
National School Lunch	10.555	4210-2018	396,484	72,768	396,484		72,768		469,252	N/A
National School Lunch	10.555	4210-2019		402,498			402,498		402,498	N/A
School Breakfast	10.553	4220-2018	60,051	15,958	60,051		15,958		76,009	N/A
School Breakfast	10.553	4220-2019		58,469			58,469		58,469	N/A
ISBE Lanter Commodities	10.555	4210-2019		36,179			36,179		36,179	N/A
DoD Fresh Fruits & Vegetables	10.582	4210-2019		63,318			63,318		63,318	N/A
Total US Department of Agriculture Child Nutrition Cluster			456,535	649,190	456,535		649,190		1,105,725	
									0	
US DEPARTMENT OF HEALTH & HUMAN SERVICES									0	
Passed Through IL Depart of Healthcare & Family Services									0	
Medicaid Matching Funds-Admin Outreach	93.778	4991-2018	80,347		83,694				83,694	N/A
Medicaid Matching Funds-Admin Outreach	93.778	4991-2019		34,800			43,373		43,373	N/A
Total Department of Health & Human Services			80,347	34,800	83,694		43,373		127,067	
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

## Glenview Community Consolidated School District No. 34

05-016-0340-04

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients		
US DEPARTMENT OF EDUCATION									0	
Passed Through from Northern Suburban Special Education District-Special Education Cluster									0	
(M) IDEA Preschool	84.027A	4600-2018	18,728	5,172	23,900				23,900	58,918
(M) IDEA Preschool	84.027A	4600-2019		88,305			88,305		88,305	88,305
(M) IDEA, Part B Flow-Through	84.027A	4620-2018	827,046	14,598	841,644				841,644	901,570
(M) IDEA, Part B Flow-Through	84.027A	4620-2019		740,785			986,893		986,893	986,893
Total Passed Through Northern Suburban Spec Ed Dist Special Education Cluster			845,774	848,860	865,544		1,075,198		1,940,742	
									0	
Passed Through ISBE Special Education Cluster									0	
(M) IDEA Room & Board (Non-XC)	84.027A	4625-2018	342,565	335,398	437,141		240,822		677,963	N/A
(M) IDEA Room & Board (Non-XC)	84.027A	4625-2019		301,747			373,053		373,053	N/A
Total Passed Through ISBE Special Education Cluster			342,565	637,145	437,141		613,875		1,051,016	
									0	
TOTAL SPECIAL EDUCATION CLUSTER			1,188,339	1,486,005	1,302,685		1,689,073		2,991,758	
									0	
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

## Glenview Community Consolidated School District No. 34

05-016-0340-04

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>1</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION - CONTINUED										0	
Passed Through ISBE										0	
Title I - Low Income	84.010A	4300-2018	344,670	126,766	453,026		18,410			471,436	500,605
Title I - Low Income	84.010A	4300-2019		365,485			381,400		20,000	401,400	477,888
Title I - School Impr & Accountability	84.010A	4330-2019		15,421			32,277			32,277	67,889
Title IV - Student Support & Academic Enrich	84.424A	4400-2019		31,113			31,113			31,113	37,167
Title III - LIPLP	84.365A	4909-2018	83,228	4,986	88,214					88,214	110,258
Title III - LIPLP	84.365A	4909-2019		54,242			69,265			69,265	98,044
Title II - Teacher Quality	84.367A	4932-2018	13,255	19,293	29,135		3,413			32,548	107,602
Title II - Teacher Quality	84.367A	4932-2019		98,828			98,910			98,910	178,432
Total Passed Through ISBE			441,153	716,134	570,375		634,788		20,000	1,225,163	
TOTAL FEDERAL FINANCIAL ASSISTANCE			2,166,374	2,886,129	2,413,289		3,016,424		20,000	5,449,713	
										0	
Value of Federal Awards Expended in the Form of Non-Cash Assistance During the Year	N/A	N/A	0	99,497	0		99,497		0	99,497	
Federal Insurance in Effect During the Year	N/A	N/A	0	0	0		0		0	0	
Federal Loans or Loan Guarantees, Including Interest Subsidies Outstanding at Year End	N/A	N/A	0	0	0		0		0	0	
Subrecipients	N/A	N/A	0	0	0		0		0	0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**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 Glenview CCSD 34 and is presented on the Cash **Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

**Note 2: Indirect Facilities & Administration 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, Glenview CCSD 34 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 Glenview CCSD 34 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$36,179	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$63,318	
		Total Non-Cash <span style="border: 1px solid black; padding: 2px;"><b>\$99,497</b></span>

**Note 5: Other Information**

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

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

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

<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)

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**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: Adverse  
(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
84.027A	IDEA, Preschool	88,305
84.027A	IDEA, Flow-Through	986,893
84.027A	IDEA, Room & Board	613,875
	<b>Total Amount Tested as Major</b>	<b>\$1,689,073</b>

**Total Federal Expenditures for 7/1/17-6/30/18**

**\$3,016,424**

% tested as Major

**56.00%**

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

Auditee qualified as low-risk auditee?        YES        X 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.

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2019**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>

2019- NONE

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

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

<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.



## Glenview Community Consolidated School District No. 34

05-016-0340-04

## 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- NONE

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.

**Glenview Community Consolidated School District No. 34****05-016-0340-04****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.