

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

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

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

School District  
 Joint Agreement

<p align="center"><b>School District/Joint Agreement Information</b>  <i>(See instructions on inside of this page.)</i></p>		<p align="center"><b>Accounting Basis:</b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b>Certified Public Accountant Information</b></p>	
School District/Joint Agreement Number: <b>34-049-0950-26</b>				Name of Auditing Firm: <b>EDER, CASELLA &amp; CO.</b>	
County Name: <b>LAKE</b>				Name of Audit Manager: <b>CHERYDEN JUERGENSEN</b>	
Name of School District/Joint Agreement: <b>LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95</b>				Address: <b>5400 WEST ELM STREET, SUITE 203</b>	
Address: <b>832 SOUTH RAND RD.</b>		<p align="center"><b>Filing Status:</b>  <b>Submit electronic AFR directly to ISBE</b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>		City: <b>MCHENRY</b> State: <b>IL</b> Zip Code: <b>60050</b>	
City: <b>LAKE ZURICH</b>				Phone Number: <b>815-344-1300</b> Fax Number: <b>815-344-1320</b>	
Email Address: <a href="mailto:VICKY.CULLINAN@LZ95.ORG">VICKY.CULLINAN@LZ95.ORG</a>				IL License Number (9 digit): <b>066-005142</b> Expiration Date: <b>11/30/2021</b>	
Zip Code: <b>60047</b>				Email Address: <a href="mailto:CPAS@EDERCASELLA.COM">CPAS@EDERCASELLA.COM</a>	
<p align="center"><b>Annual Financial Report</b></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center"><b>Single Audit Status:</b></p> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/1995 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	235,408		43,952	343,982		\$623,342
<b>Total</b>						\$623,342

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**EDER, CASELLA & CO.**

*Name of Audit Firm (print)*

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

PDF in Opinion Page with signature

*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 2019</b>			Equalized Assessed Valuation (EAV):					1,731,428,495																		
8																											
9	<b>Educational</b>			<b>Operations &amp; Maintenance</b>			<b>Transportation</b>			<b>Combined Total</b>			<b>Working Cash</b>														
10	Rate(s):			0.035758			+			0.007217			+			0.000762			=			0.043740			0.000148		
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	89,478,825			85,586,442			3,892,383			72,089,823																	
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																											
22	<b>CPPRT Notes</b>			<b>TAWs</b>			<b>TANs</b>			<b>TO/EMP. Orders</b>			<b>EBF/GSA Certificates</b>														
23	0			0			0			0			0			+											
24	<b>Other</b>			<b>Total</b>																							
25	0			0																							
26	** The numbers shown are the sum of entries on page 24.																										
27																											
28	<b>D. Long-Term Debt</b>																										
29	Check the applicable box for long-term debt allowance by type of district.																										
30																											
31	<input type="checkbox"/>			a. 6.9% for elementary and high school districts,					238,937,132																		
32	<input checked="" type="checkbox"/>			b. 13.8% for unit districts.																							
33																											
34	Long-Term Debt Outstanding:																										
35																											
36	<input type="checkbox"/>			c. Long-Term Debt (Principal only)																							
37				Outstanding:.....					Acct			511			82,095,873												
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	<i>Comments:</i>																										
54																											
55																											
56																											
57																											
58																											
59																											
60																											
61																											

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95															
8	<b>District Code:</b>	34-049-0950-26															
9	<b>County Name:</b>	LAKE															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	<b>Total</b>	<b>Ratio</b>	<b>Score</b>												<b>4</b>
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	72,089,823.00	0.918	<b>Weight</b>												0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	78,500,357.00		<b>Value</b>												1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(10,978,468.00)														
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	<b>Total</b>	<b>Ratio</b>	<b>Score</b>												<b>3</b>
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	85,586,442.00	1.090	<b>Adjustment</b>												0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	78,500,357.00		<b>Weight</b>												0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(10,978,468.00)														
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	<b>Total</b>	<b>Days</b>	<b>Score</b>												<b>4</b>
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	72,979,581.00	306.97	<b>Weight</b>												0.10
26			237,740.12		<b>Value</b>												0.40
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	<b>Total</b>	<b>Percent</b>	<b>Score</b>												<b>4</b>
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	<b>Weight</b>												0.10
30			64,372,780.02		<b>Value</b>												0.40
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37)		<b>Total</b>	<b>Percent</b>	<b>Score</b>												<b>3</b>
33	Total Long-Term Debt Allowed (P3, Cell H31)		82,095,873.00	65.64	<b>Weight</b>												0.10
34			238,937,132.31		<b>Value</b>												0.30
35																	
36																<b>Total Profile Score:</b>	<b>3.55 *</b>
37																	
38																<b>Estimated 2021 Financial Profile Designation:</b>	<b><u>RECOGNITION</u></b>
39																	
40																	
41																	
42																	

\* 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
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		45,641,753	8,123,784	5,288,503	4,171,010	1,382,430	49,971,613	2,909,936	0	0
5	Investments	120	8,958,137	1,686,230	1,097,379	884,911	286,858	10,372,045	603,820		
6	Taxes Receivable	130	36,368,476	7,265,790	4,663,004	767,000	1,020,318	0	148,692	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	902,537	0	0	387,933	0	0	0	0	0
9	Other Receivables	160	47,497	85,210	5,579	4,590	1,536	15,300	3,227	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	487,330	17,527	1,175	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>92,405,730</b>	<b>17,178,541</b>	<b>11,055,640</b>	<b>6,215,444</b>	<b>2,691,142</b>	<b>60,358,958</b>	<b>3,665,675</b>	<b>0</b>	<b>0</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	233,030	146,764	0	1,040	0	5,879,309	0	0	0
28	Contracts Payable	440	0	0	0	0	0	2,838,491	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	8,284,004	39,339	0	48,081	100,058	0	0	0	0
31	Payroll Deductions & Withholdings	480	172,263	3,074	0	16,663	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	31,396,230	6,247,695	4,009,616	659,527	877,349	0	127,857	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>40,085,527</b>	<b>6,436,872</b>	<b>4,009,616</b>	<b>725,311</b>	<b>977,407</b>	<b>8,717,800</b>	<b>127,857</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0				552,578				
39	Unreserved Fund Balance	730	52,320,203	10,741,669	7,046,024	5,490,133	1,161,157	51,641,158	3,537,818	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>92,405,730</b>	<b>17,178,541</b>	<b>11,055,640</b>	<b>6,215,444</b>	<b>2,691,142</b>	<b>60,358,958</b>	<b>3,665,675</b>	<b>0</b>	<b>0</b>



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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		80,119		
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	<b>Total Current Assets</b>		80,119		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		11,953,158	
17	Building & Building Improvements	230		141,315,691	
18	Site Improvements & Infrastructure	240		12,122,367	
19	Capitalized Equipment	250		10,196,739	
20	Construction in Progress	260		37,055,097	
21	Amount Available in Debt Service Funds	340			7,046,024
22	Amount to be Provided for Payment on Long-Term Debt	350			75,049,849
23	<b>Total Capital Assets</b>			212,643,052	82,095,873
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	80,119		
34	<b>Total Current Liabilities</b>		80,119		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			82,095,873
37	<b>Total Long-Term Liabilities</b>				82,095,873
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			212,643,052	
41	<b>Total Liabilities and Fund Balance</b>		80,119	212,643,052	82,095,873

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	<b>LOCAL SOURCES</b>	1000	67,037,932	11,926,737	8,082,283	1,397,225	1,849,019	590,382	300,436	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	<b>STATE SOURCES</b>	3000	5,083,188	50,000	0	1,562,097	3,106	0	0	0	0
7	<b>FEDERAL SOURCES</b>	4000	2,121,210	0	0	0	80,021	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		74,242,330	11,976,737	8,082,283	2,959,322	1,932,146	590,382	300,436	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	35,746,498	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		109,988,828	11,976,737	8,082,283	2,959,322	1,932,146	590,382	300,436	0	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	<b>Instruction</b>	1000	47,428,704				855,182				
13	<b>Support Services</b>	2000	23,071,235	6,316,001		8,202,438	1,132,136	34,306,818		0	0
14	<b>Community Services</b>	3000	96,424	0		0	6,600				
15	<b>Payments to Other Districts &amp; Governmental Units</b>	4000	471,640	0	0	0	0	0		0	0
16	<b>Debt Service</b>	5000	0	0	9,563,352	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		71,068,003	6,316,001	9,563,352	8,202,438	1,993,918	34,306,818		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	35,746,498	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		106,814,501	6,316,001	9,563,352	8,202,438	1,993,918	34,306,818		0	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		3,174,327	5,660,736	(1,481,069)	(5,243,116)	(61,772)	(33,716,436)	300,436	0	0
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>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	88,792	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	276,741	0		33,638,259	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		4,049,940	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	3,791,460	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			321,923						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			152,120						
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						10,504,425			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		0	88,792	750,784	3,791,460	0	48,192,624	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0							
50	Transfer of Interest	8140	0	0	88,792	0	0	0		0	
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	139,371	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	182,552				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	21,676	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	130,444				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	10,504,425							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0				0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	87,022	0	0	0
76	<b>Total Other Uses of Funds</b>		161,047	10,817,421	88,792	0	0	87,022	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(161,047)	(10,728,629)	661,992	3,791,460	0	48,105,602	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3,013,280	(5,067,893)	(819,077)	(1,451,656)	(61,772)	14,389,166	300,436	0	0
79	<b>Fund Balances - July 1, 2019</b>		49,306,923	15,809,562	7,865,101	6,941,789	1,775,507	37,251,992	3,237,382		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2020</b>		52,320,203	10,741,669	7,046,024	5,490,133	1,713,735	51,641,158	3,537,818	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		62,154,693	11,362,449	8,008,990	1,264,164	559,350	0	244,180	0	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	548,527	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,172,937				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>62,703,220</b>	<b>11,362,449</b>	<b>8,008,990</b>	<b>1,264,164</b>	<b>1,732,287</b>	<b>0</b>	<b>244,180</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	173,440	0	0	0	90,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>173,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	94,098								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	134,091								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	9,725								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	28,174								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>266,088</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				12,321					
43	Regular - Transp Fees from Other Districts (In State)	1412				8,367					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				33,519					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					54,207					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	843,870	252,339	73,293	78,854	26,732	527,213	56,256	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		843,870	252,339	73,293	78,854	26,732	527,213	56,256	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	363,874								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	841,830								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	15,361								
75	<b>Total Food Service</b>		1,221,065								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	37,894	0							
78	Admissions - Other (Describe & Itemize)	1719	3,928	0							
79	Fees	1720	774,744	0							
80	Book Store Sales	1730	77,992	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	84,625	0							
82	<b>Total District/School Activity Income</b>		979,183	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	1,044								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	120,867								
93	<b>Total Textbook Income</b>		121,911								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	262,967							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	61,420	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	26,888	709	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	505,043	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	44,970								
102	Proceeds from Vendors' Contracts	1980	0	45,531	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	134,140	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	18,114	2,742	0	0	0	1,749	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		729,155	311,949	0	0	0	63,169	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	67,037,932	11,926,737	8,082,283	1,397,225	1,849,019	590,382	300,436	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	4,040,441	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	<b>Total Unrestricted Grants-In-Aid</b>		<b>4,040,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	936,756			0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
127	Special Education - Personnel	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	46,580			0					
129	Special Education - Orphanage - Summer Individual	3130	0			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0					
132	<b>Total Special Education</b>		<b>983,336</b>	<b>0</b>		<b>0</b>					
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	24,624	0			3,106				
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	0	0			0				
141	<b>Total Career and Technical Education</b>		<b>24,624</b>	<b>0</b>			<b>3,106</b>				
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	2,388								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	28,270	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500	0	0		170,687	0				
153	Transportation - Special Education	3510	0	0		1,391,410	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	<b>Total Transportation</b>		0	0		1,562,097	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	0	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		50,000				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,129	0	0	0	0	0	0	0	0
169	<b>Total Restricted Grants-In-Aid</b>		1,042,747	50,000	0	1,562,097	3,106	0	0	0	0
170	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>5,083,188</b>	<b>50,000</b>	<b>0</b>	<b>1,562,097</b>	<b>3,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
171	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
172	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0	0	0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
181	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
183	<b>TITLE V</b>										
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
185	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	<b>Total Title V</b>		0	0		0	0				
189	<b>FOOD SERVICE</b>										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	147,820				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	2,607				0				
194	Summer Food Service Program	4225	89,088				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	0				0				
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	<b>Total Food Service</b>		239,515				0				
199	<b>TITLE I</b>										
200	Title I - Low Income	4300	226,972	0		0	2,060				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	<b>Total Title I</b>		226,972	0		0	2,060				
205	<b>TITLE IV</b>										
206	Title IV - Safe & Drug Free Schools - Formula	4400	27,904	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	<b>Total Title IV</b>		27,904	0		0	0				
210	<b>FEDERAL - SPECIAL EDUCATION</b>										
211	Fed - Spec Education - Preschool Flow-Through	4600	16,463	0		0	737				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	883,595	0		0	74,526				
214	Fed - Spec Education - IDEA - Room & Board	4625	415,745	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	<b>Total Federal - Special Education</b>		1,315,803	0		0	75,263				
218	<b>CTE - PERKINS</b>										
219	CTE - Perkins - Title III E - Tech Prep	4770	16,284	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	<b>Total CTE - Perkins</b>		16,284	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0



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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	15,422			0	2,698				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	80,918	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	72,274	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	126,118	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		2,121,210	0	0	0	80,021	0		0	0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	2,121,210	0	0	0	80,021	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		74,242,330	11,976,737	8,082,283	2,959,322	1,932,146	590,382	300,436	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	26,600,217	3,413,084	335,814	793,583	0	11,012	47,837	0	31,201,547
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	6,230	0	0	887	0	7,117
8	Special Education Programs (Functions 1200-1220)	1200	5,823,554	715,446	32,769	55,589	0	0	3,309	0	6,630,667
9	Special Education Programs Pre-K	1225	279,194	56,553	0	5,607	0	0	0	0	341,354
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	1,063,432	137,051	0	48,949	0	0	16,525	0	1,265,957
14	Interscholastic Programs	1500	1,521,176	19,909	257,430	191,059	0	30,242	16,028	0	2,035,844
15	Summer School Programs	1600	301,727	12,405	32,664	26,740	0	0	0	0	373,536
16	Gifted Programs	1650	350,308	52,067	0	297	0	0	0	0	402,672
17	Driver's Education Programs	1700	312,971	23,095	2,572	641	0	0	0	0	339,279
18	Bilingual Programs	1800	1,430,686	206,658	299	6,718	0	0	0	0	1,644,361
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						3,186,370			3,186,370
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>37,683,265</b>	<b>4,636,268</b>	<b>661,548</b>	<b>1,135,413</b>	<b>0</b>	<b>3,227,624</b>	<b>84,586</b>	<b>0</b>	<b>47,428,704</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	1,125,235	167,004	0	7,869	0	0	0	0	1,300,108
37	Guidance Services	2120	795,495	102,002	4,800	9,846	0	0	0	0	912,143
38	Health Services	2130	930,237	95,330	12,314	19,178	0	0	0	0	1,057,059
39	Psychological Services	2140	771,056	99,418	63,902	5,065	0	0	0	0	939,441
40	Speech Pathology & Audiology Services	2150	991,897	141,932	22,301	7,803	0	0	0	0	1,163,933
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	199,345	0	0	0	0	0	199,345
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,613,920</b>	<b>605,686</b>	<b>302,662</b>	<b>49,761</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,572,029</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	55,155	796	682,002	33,473	0	0	0	0	771,426
45	Educational Media Services	2220	882,058	116,618	1,564	88,331	0	0	0	0	1,088,571
46	Assessment & Testing	2230	0	0	93,686	8,000	0	0	0	0	101,686
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>937,213</b>	<b>117,414</b>	<b>777,252</b>	<b>129,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,961,683</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	0	0	248,920	1,659	0	30,572	0	0	281,151
50	Executive Administration Services	2320	264,886	76,216	23,817	4,822	0	8,091	0	0	377,832
51	Special Area Administration Services	2330	482,076	143,891	57,826	6,307	0	4,188	0	20,311	714,599
52	Tort Immunity Services	2360 - 2370	0	0	547,110	0	0	17,500	0	0	564,610
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>746,962</b>	<b>220,107</b>	<b>877,673</b>	<b>12,788</b>	<b>0</b>	<b>60,351</b>	<b>0</b>	<b>20,311</b>	<b>1,938,192</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	3,468,005	1,107,002	4,703	18,163	0	12,195	2,880	9,724	4,622,672
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>3,468,005</b>	<b>1,107,002</b>	<b>4,703</b>	<b>18,163</b>	<b>0</b>	<b>12,195</b>	<b>2,880</b>	<b>9,724</b>	<b>4,622,672</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	208,965	54,401	609	61	0	2,102	0	0	266,138
60	Fiscal Services	2520	285,890	72,555	96,632	31,259	0	26,936	1,045	0	514,317
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	2,849	0	0	0	0	0	2,849
63	Food Services	2560	0	0	1,342,952	21,002	41,875	34,721	6,467	0	1,447,017
64	Internal Services	2570	0	0	14,480	0	0	0	0	0	14,480
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>494,855</b>	<b>126,956</b>	<b>1,457,522</b>	<b>52,322</b>	<b>41,875</b>	<b>63,759</b>	<b>7,512</b>	<b>0</b>	<b>2,244,801</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	1,312,073	252,840	253,325	0	0	553	0	13,780	1,832,571
69	Information Services	2630	170,171	37,090	94,402	12,696	0	447	8,087	0	322,893
70	Staff Services	2640	395,783	123,389	196,747	6,225	0	771	0	0	722,915
71	Data Processing Services	2660	1,093,655	125,220	437,623	586,264	124,163	318	1,197,126	21,387	3,585,756
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>2,971,682</b>	<b>538,539</b>	<b>982,097</b>	<b>605,185</b>	<b>124,163</b>	<b>2,089</b>	<b>1,205,213</b>	<b>35,167</b>	<b>6,464,135</b>
73	Other Support Services (Describe & Itemize)	2900	80,932	8,507	177,590	694	0	0	0	0	267,723
74	<b>Total Support Services</b>	<b>2000</b>	<b>13,313,569</b>	<b>2,724,211</b>	<b>4,579,499</b>	<b>868,717</b>	<b>166,038</b>	<b>138,394</b>	<b>1,215,605</b>	<b>65,202</b>	<b>23,071,235</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>65,479</b>	<b>3,144</b>	<b>17,702</b>	<b>7,774</b>	<b>0</b>	<b>2,325</b>	<b>0</b>	<b>0</b>	<b>96,424</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
85	Payments for Regular Programs - Tuition	4210						192,213			192,213
86	Payments for Special Education Programs - Tuition	4220						279,427			279,427
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>471,640</b>			<b>471,640</b>
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400						0			0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>471,640</b>			<b>471,640</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>									
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
105	Tax Anticipation Warrants	5110						0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
112	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
114	<b>Total Direct Disbursements/Expenditures</b>		51,062,313	7,363,623	5,258,749	2,011,904	166,038	3,839,983	1,300,191	65,202	71,068,003
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										3,174,327
116											
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
119	<b>SUPPORT SERVICES - PUPILS</b>										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	1,100,942	179,370	2,909,026	2,037,629	33,240	1,776	50,776	3,242	6,316,001
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,100,942</b>	<b>179,370</b>	<b>2,909,026</b>	<b>2,037,629</b>	<b>33,240</b>	<b>1,776</b>	<b>50,776</b>	<b>3,242</b>	<b>6,316,001</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>1,100,942</b>	<b>179,370</b>	<b>2,909,026</b>	<b>2,037,629</b>	<b>33,240</b>	<b>1,776</b>	<b>50,776</b>	<b>3,242</b>	<b>6,316,001</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
133	Payments for Regular Programs	4110			0			0			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Programs	4140			0			0			0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400						0			0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>									
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									<b>0</b>
149	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
151	<b>Total Direct Disbursements/Expenditures</b>		1,100,942	179,370	2,909,026	2,037,629	33,240	1,776	50,776	3,242	6,316,001
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										5,660,736
153											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	<b>30 - DEBT SERVICES (DS)</b>										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0
161	DEBT SERVICES (DS)	5000									
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,515,545			5,515,545
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									
170								3,770,462			3,770,462
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			604			276,741			277,345
172	Total Debt Services	5000			604			9,562,748			9,563,352
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				604			9,562,748			9,563,352
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,481,069)
176											
177	<b>40 - TRANSPORTATION FUND (TR)</b>										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	1,403,604	218,807	1,847,110	169,026	4,561,768	1,269	854	0	8,202,438
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	1,403,604	218,807	1,847,110	169,026	4,561,768	1,269	854	0	8,202,438
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			0			0
189	Payments for Special Education Programs	4120			0			0			0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
196	Total Payments to Other Govt Units	4000			0			0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>									
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120						0			0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
202	State Aid Anticipation Certificates	5140						0			0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>									
206	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0
208	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									
210	<b>Total Disbursements/ Expenditures</b>		1,403,604	218,807	1,847,110	169,026	4,561,768	1,269	854	0	8,202,438
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(5,243,116)</b>
212											
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
215	Regular Programs	1100		436,845							436,845
216	Pre-K Programs	1125		0							0
217	Special Education Programs (Functions 1200-1220)	1200		290,686							290,686
218	Special Education Programs - Pre-K	1225		20,746							20,746
219	Remedial and Supplemental Programs - K-12	1250		0							0
220	Remedial and Supplemental Programs - Pre-K	1275		0							0
221	Adult/Continuing Education Programs	1300		0							0
222	CTE Programs	1400		12,984							12,984
223	Interscholastic Programs	1500		43,589							43,589
224	Summer School Programs	1600		8,160							8,160
225	Gifted Programs	1650		4,973							4,973
226	Driver's Education Programs	1700		4,442							4,442
227	Bilingual Programs	1800		32,757							32,757
228	Truants' Alternative & Optional Programs	1900		0							0
229	<b>Total Instruction</b>	<b>1000</b>		<b>855,182</b>							<b>855,182</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
231	<b>SUPPORT SERVICES - PUPILS</b>										
232	Attendance & Social Work Services	2110		15,923							15,923
233	Guidance Services	2120		29,364							29,364
234	Health Services	2130		124,086							124,086
235	Psychological Services	2140		11,033							11,033
236	Speech Pathology & Audiology Services	2150		14,013							14,013
237	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>194,419</b>							<b>194,419</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
240	Improvement of Instruction Services	2210		977							977
241	Educational Media Services	2220		36,007							36,007
242	Assessment & Testing	2230		0							0
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>36,984</b>							<b>36,984</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
245	Board of Education Services	2310		0							0
246	Executive Administration Services	2320		13,550							13,550

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
247	Service Area Administrative Services	2330		21,819							21,819
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0
250	Unemployment Insurance Pymts	2363		0							0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		0							0
253	Judgment and Settlements	2366		0							0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
255	Reciprocal Insurance Payments	2368		0							0
256	Legal Services	2369		0							0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>35,369</b>							<b>35,369</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
259	Office of the Principal Services	2410		141,090							141,090
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>141,090</b>							<b>141,090</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>										
263	Direction of Business Support Services	2510		3,009							3,009
264	Fiscal Services	2520		36,006							36,006
265	Facilities Acquisition & Construction Services	2530		0							0
266	Operation & Maintenance of Plant Services	2540		171,508							171,508
267	Pupil Transportation Services	2550		202,919							202,919
268	Food Services	2560		0							0
269	Internal Services	2570		0							0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>413,442</b>							<b>413,442</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>										
272	Direction of Central Support Services	2610		0							0
273	Planning, Research, Development, & Evaluation Services	2620		37,050							37,050
274	Information Services	2630		26,026							26,026
275	Staff Services	2640		60,815							60,815
276	Data Processing Services	2660		173,721							173,721
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>297,612</b>							<b>297,612</b>
278	Other Support Services (Describe & Itemize)	2900		13,220							13,220
279	<b>Total Support Services</b>	<b>2000</b>		<b>1,132,136</b>							<b>1,132,136</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>6,600</b>							<b>6,600</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
282	Payments for Regular Programs	4110		0							0
283	Payments for Special Education Programs	4120		0							0
284	Payments for CTE Programs	4140		0							0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</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			0
289	Tax Anticipation Notes	5120						0			0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
291	State Aid Anticipation Certificates	5140						0			0
292	Other (Describe & Itemize)	5150						0			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>1,993,918</b>				<b>0</b>			<b>1,993,918</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(61,772)</b>
297											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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	0	0	20,375	0	34,128,950	157,493	0	0	34,306,818
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>20,375</b>	<b>0</b>	<b>34,128,950</b>	<b>157,493</b>	<b>0</b>	<b>0</b>	<b>34,306,818</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			0			0
307	Payments for Special Education Programs	4120			0			0			0
308	Payments for CTE Programs	4140			0			0			0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>									
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>20,375</b>	<b>0</b>	<b>34,128,950</b>	<b>157,493</b>	<b>0</b>	<b>0</b>	<b>34,306,818</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(33,716,436)</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	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</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			0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
339	Other Interest or Short-Term Debt	5150						0			0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
357	<b>Total Payments to Other Govt Units</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			0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0
365	<b>Total Debt Service</b>	<b>5000</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	33,738,518
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	1,000
8	Special Education Programs (Functions 1200-1220)	1200	6,962,524
9	Special Education Programs Pre-K	1225	416,660
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	1,301,378
14	Interscholastic Programs	1500	2,182,195
15	Summer School Programs	1600	545,219
16	Gifted Programs	1650	409,645
17	Driver's Education Programs	1700	376,275
18	Bilingual Programs	1800	1,630,553
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	4,051,000
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>51,614,967</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	1,327,256
37	Guidance Services	2120	930,428
38	Health Services	2130	1,124,783
39	Psychological Services	2140	921,533
40	Speech Pathology & Audiology Services	2150	1,177,263
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	24,000
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,505,263</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	920,506
45	Educational Media Services	2220	1,138,102
46	Assessment & Testing	2230	143,635
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,202,243</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	440,500
50	Executive Administration Services	2320	363,875
51	Special Area Administration Services	2330	676,087
52	Tort Immunity Services	2360 - 2370	645,000
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,125,462</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	4,511,479
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>4,511,479</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	277,410
60	Fiscal Services	2520	694,795
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	0
63	Food Services	2560	1,833,000
64	Internal Services	2570	20,200
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,825,405</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	1,755,470
69	Information Services	2630	328,895
70	Staff Services	2640	706,343
71	Data Processing Services	2660	3,716,245
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>6,506,953</b>
73	Other Support Services (Describe & Itemize)	2900	207,244
74	<b>Total Support Services</b>	<b>2000</b>	<b>23,884,049</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>104,020</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>	
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>
85	Payments for Regular Programs - Tuition	4210	257,000
86	Payments for Special Education Programs - Tuition	4220	441,500
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>698,500</b>
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	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>698,500</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	<b>0</b>
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	<b>0</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>76,301,536</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	6,989,815
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>6,989,815</b>
128	Other Support Services (Describe & Itemize)	2900	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>6,989,815</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
142	Tax Anticipation Warrants	5110	0
143	Tax Anticipation Notes	5120	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
145	State Aid Anticipation Certificates	5140	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
149	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	<b>0</b>
151	<b>Total Direct Disbursements/Expenditures</b>		<b>6,989,815</b>
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
154	<b>30 - DEBT SERVICES (DS)</b>		
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	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>	<b>0</b>
161	DEBT SERVICES (DS)	5000	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
163	Tax Anticipation Warrants	5110	0
164	Tax Anticipation Notes	5120	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
166	State Aid Anticipation Certificates	5140	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	5,515,605
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
170	(Lease/Purchase Principal Retired) <sup>11</sup>		3,770,462
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	352,250
172	<b>Total Debt Services</b>	<b>5000</b>	<b>9,638,317</b>
173	PROVISION FOR CONTINGENCIES (DS)	6000	0
174	<b>Total Disbursements/ Expenditures</b>		<b>9,638,317</b>
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
176			
177	<b>40 - TRANSPORTATION FUND (TR)</b>		
178	SUPPORT SERVICES (TR)		
179	SUPPORT SERVICES - PUPILS		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	8,708,848
183	Other Support Services (Describe & Itemize)	2900	0
184	<b>Total Support Services</b>	<b>2000</b>	<b>8,708,848</b>
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
199	Tax Anticipation Warrants	5110	0
200	Tax Anticipation Notes	5120	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
202	State Aid Anticipation Certificates	5140	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
206	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	<b>0</b>
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>0</b>
208	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	<b>0</b>
210	<b>Total Disbursements/ Expenditures</b>		<b>8,708,848</b>
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
212			
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
215	Regular Programs	1100	275,177
216	Pre-K Programs	1125	144,049
217	Special Education Programs (Functions 1200-1220)	1200	311,336
218	Special Education Programs - Pre-K	1225	20,258
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	12,850
223	Interscholastic Programs	1500	45,755
224	Summer School Programs	1600	14,666
225	Gifted Programs	1650	5,650
226	Driver's Education Programs	1700	4,420
227	Bilingual Programs	1800	31,748
228	Truants' Alternative & Optional Programs	1900	0
229	<b>Total Instruction</b>	<b>1000</b>	<b>865,909</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
231	<b>SUPPORT SERVICES - PUPILS</b>		
232	Attendance & Social Work Services	2110	16,975
233	Guidance Services	2120	30,501
234	Health Services	2130	133,445
235	Psychological Services	2140	12,147
236	Speech Pathology & Audiology Services	2150	15,268
237	Other Support Services - Pupils (Describe & Itemize)	2190	0
238	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>208,336</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
240	Improvement of Instruction Services	2210	2,561
241	Educational Media Services	2220	36,439
242	Assessment & Testing	2230	0
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>39,000</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
245	Board of Education Services	2310	0
246	Executive Administration Services	2320	12,900

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
247	Service Area Administrative Services	2330	19,966
248	Claims Paid from Self Insurance Fund	2361	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
250	Unemployment Insurance Pymts	2363	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0
252	Risk Management and Claims Services Payments	2365	0
253	Judgment and Settlements	2366	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
255	Reciprocal Insurance Payments	2368	0
256	Legal Services	2369	0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>32,866</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
259	Office of the Principal Services	2410	144,457
260	Other Support Services - School Administration (Describe & Itemize)	2490	0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>144,457</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>		
263	Direction of Business Support Services	2510	3,100
264	Fiscal Services	2520	51,000
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	171,340
267	Pupil Transportation Services	2550	211,600
268	Food Services	2560	0
269	Internal Services	2570	0
270	<b>Total Support Services - Business</b>	<b>2500</b>	<b>437,040</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>		
272	Direction of Central Support Services	2610	0
273	Planning, Research, Development, & Evaluation Services	2620	35,450
274	Information Services	2630	25,656
275	Staff Services	2640	63,665
276	Data Processing Services	2660	177,575
277	<b>Total Support Services - Central</b>	<b>2600</b>	<b>302,346</b>
278	Other Support Services (Describe & Itemize)	2900	6,050
279	<b>Total Support Services</b>	<b>2000</b>	<b>1,170,095</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>2,985</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>
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. Repl. 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>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	<b>0</b>
295	<b>Total Disbursements/Expenditures</b>		<b>2,038,989</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
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	52,035,000
302	Other Support Services (Describe & Itemize)	2900	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>52,035,000</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>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	<b>0</b>
312	<b>Total Disbursements/ Expenditures</b>		<b>52,035,000</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</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	0
321	Unemployment Insurance Payments	2363	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0
323	Risk Management and Claims Services Payments	2365	0
324	Judgment and Settlements	2366	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
326	Reciprocal Insurance Payments	2368	0
327	Legal Services	2369	0
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transporation)	2372	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</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>
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. Repl. Tax Anticipation Notes	5130	0
339	Other Interest or Short-Term Debt	5150	0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	<b>0</b>
342	<b>Total Disbursements/Expenditures</b>		<b>0</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		



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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
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	0
349	Operation & Maintenance of Plant Services	2540	0
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>
351	Other Support Services (Describe & Itemize)	2900	0
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</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>
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>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	0
364			
365	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	<b>0</b>
367	<b>Total Disbursements/Expenditures</b>		<b>0</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</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 7-1-19 thru 6-30-20 (from 2018 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2019 Levy)</b>	<b>Taxes Received (from 2018 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2019 Levy)</b>	<b>Estimated Taxes Due (from the 2019 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	62,154,693	25,911,530	36,243,163	61,911,935	36,000,405
5	Operations & Maintenance	11,362,449	5,229,600	6,132,849	12,495,391	7,265,791
6	Debt Services **	8,008,990	3,356,228	4,652,762	8,019,232	4,663,004
7	Transportation	1,264,164	552,054	712,110	1,319,054	767,000
8	Municipal Retirement	559,350	241,827	317,523	577,812	335,985
9	Capital Improvements	0		0		0
10	Working Cash	244,180	107,022	137,158	255,715	148,693
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	548,527	237,885	310,642	568,393	330,508
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,172,937	492,553	680,384	1,176,887	684,334
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>85,315,290</b>	<b>36,128,699</b>	<b>49,186,591</b>	<b>86,324,419</b>	<b>50,195,720</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 Beginning July 1, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</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/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (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, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	2000B Capital Appreciation Bonds	06/22/05	28,852,880	6	12,478,429			6,064,908	6,413,521	1,052,068
32	Debt Certificates, Series 2017	02/02/17	4,000,000	7	2,895,000			1,095,000	1,800,000	115,429
33	Administration Building Capital Lease	06/01/18	3,142,345	8	2,951,641			183,935	2,767,706	2,767,706
34	Copier Lease	10/05/18	747,727	8	589,017			139,371	449,646	449,646
35	G.O. Bond Series 2019	06/11/19	36,750,000	6	36,750,000				36,750,000	36,750,000
36	G.O Bond Series 2020	06/29/20	33,915,000	6		33,915,000			33,915,000	33,915,000
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			107,407,952		55,664,087	33,915,000	0	7,483,214	82,095,873	75,049,849
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 Debt Certificate			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other Capital Lease			
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	<b>Cash Basis Fund Balance as of July 1, 2019</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		548,527					
6	Earnings on Investments				10, 20, 40, 50 or 60-1500							
7	Drivers' Education Fees				10-1970						44,970	
8	School Facility Occupation Tax Proceeds				30 or 60-1983							
9	Driver Education				10 or 20-3370						28,270	
10	Other Receipts (Describe & Itemize)				--							
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	<b>Total Receipts</b>					<b>0</b>	<b>548,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,240</b>	
13	<b>DISBURSEMENTS:</b>											
14	Instruction				10 or 50-1000		548,527				73,240	
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>								<b>0</b>			
22	Other Disbursements (Describe & Itemize)				--							
23	<b>Total Disbursements</b>					<b>0</b>	<b>548,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,240</b>	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2020</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
25	<b>Reserved Fund Balance</b>				714							
26	<b>Unreserved Fund Balance</b>				730	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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	<table border="1" style="width:100%"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
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>											
	<b>Description of Assets (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning July 1, 2019</b>	<b>Add: Additions July 1, 2019 thru June 30, 2020</b>	<b>Less: Deletions July 1, 2019 thru June 30, 2020</b>	<b>Cost Ending June 30, 2020</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2019</b>	<b>Add: Depreciation Allowable July 1, 2019 thru June 30, 2020</b>	<b>Less: Depreciation Deletions July 1, 2019 thru June 30, 2020</b>	<b>Accumulated Depreciation Ending June 30, 2020</b>	<b>Ending Balance Undepreciated June 30, 2020</b>
2												
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	11,953,158			11,953,158						11,953,158
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	140,946,323	369,368		141,315,691	50	55,858,805	2,848,433		58,707,238	82,608,453
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	12,122,367			12,122,367	20	4,312,380	573,258		4,885,638	7,236,729
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	4,078,066	157,403	6,901	4,228,568	10	2,480,237	320,313	6,901	2,793,649	1,434,919
13	5 Yr Schedule	252	5,263,696	4,561,768	4,477,224	5,348,240	5	1,302,707	695,280	1,119,316	878,671	4,469,569
14	3 Yr Schedule	253	619,931			619,931	3	538,405	13,347		551,752	68,179
15	<b>Construction in Progress</b>	<b>260</b>	<b>3,253,640</b>	<b>33,980,767</b>	<b>179,310</b>	<b>37,055,097</b>	<b>--</b>					<b>37,055,097</b>
16	<b>Total Capital Assets</b>	<b>200</b>	<b>178,237,181</b>	<b>39,069,306</b>	<b>4,663,435</b>	<b>212,643,052</b>		<b>64,492,534</b>	<b>4,450,631</b>	<b>1,126,217</b>	<b>67,816,948</b>	<b>144,826,104</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				<b>1,351,821</b>	<b>10</b>		<b>135,182</b>			
18	<b>Allowable Depreciation</b>								<b>4,585,813</b>			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</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	\$	71,068,003
9	O&M	Expenditures 15-22, L151		Total Expenditures		6,316,001
10	DS	Expenditures 15-22, L174		Total Expenditures		9,563,352
11	TR	Expenditures 15-22, L210		Total Expenditures		8,202,438
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		1,993,918
13	TORT	Expenditures 15-22, L342		Total Expenditures		0
14				<b>Total Expenditures</b>	\$	<b>97,143,712</b>
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
16						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	8,367
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		6,230
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		341,354
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		373,536
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		3,186,370
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		96,424
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		471,640
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		166,038
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		1,300,191
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		33,240
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		50,776
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		3,770,462
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		4,561,768
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		854
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		20,746
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		8,160
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		6,600
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>	\$	<b>14,402,756</b>
78				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>		<b>82,740,956</b>
79				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>		<b>5,217.70</b>
80				<b>Estimated OEPP (Line 78 divided by Line 79)</b>	\$	<b>15,857.74</b>
81						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</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>
82	<b>PER CAPITA TUITION CHARGE</b>					
84	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	12,321
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		33,519
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,221,065
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		979,183
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		1,044
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		120,867
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		262,967
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		134,140
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		983,336
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		27,730
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		2,388
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		28,270
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		1,562,097
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	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
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		50,000
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		4,129
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	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
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		239,515
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		229,032
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		27,904
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		958,121
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		415,745
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		16,284
138	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
139	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
140	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
141	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
142	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		18,120
143	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
144	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		80,918
146	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
147	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
148	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
149	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		72,274
150	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		126,118
151	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
152	ED-TR-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>		<b>1,709,410</b>
153	ED-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>		<b>73,168</b>
175				<b>Total Deductions for PCTC Computation Line 85 through Line 173</b>	\$	<b>9,389,665</b>
176				<b>Net Operating Expense for Tuition Computation (Line 78 minus Line 175)</b>		<b>73,351,291</b>
177				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>4,585,813</b>
178				<b>Total Allowance for PCTC Computation (Line 176 plus Line 177)</b>		<b>77,937,104</b>
179				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>		<b>5,217.70</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) * \$</b>		<b>14,937.06</b>
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
185						
186	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					

Illinois State Board of Education  
School Business Services Department

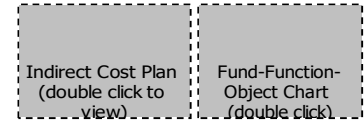
**Current Year Payment on Contracts For Indirect Cost Rate Computation**

**Instructions:**

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

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

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



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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Data Processing-Purchase Service	10-2660-300	Active Internet Technologies	30,500	25,000	5,500
ED-Support Services-Purchase Service	10-2640-300	Allied Benefit Systems, Inc.	51,338	25,000	26,338
ED-Instruction-Purchase Service	10-1000-300	Athletico	84,696	25,000	59,696
ED-Instructional Staff-Purchase Service	10-2200-300	Better Lesson, Inc.	52,000	25,000	27,000
ED-Data Processing-Purchase Service	10-2660-300	Cannon Business Solutions	118,967	25,000	93,967
ED-Data Processing-Purchase Service	10-2660-300	Capital Data, Inc.	48,561	25,000	23,561
ED-Data Processing-Purchase Service	10-2660-300	COMCAST	178,444	25,000	153,444
ED-Instructional Staff-Purchase Service	10-2620-300	Decision Ed Group	35,701	25,000	10,701
ED-Instruction-Purchase Service	10-1000-300	Discovery Education	76,055	25,000	51,055
ED-Instructional Staff-Purchase Service	10-2200-300	District Management Group	63,500	25,000	38,500
ED-Oper.& Maint. Plant Services-Purchase Service	20-2540-300	Doering Landscape Company	93,911	25,000	68,911
ED-Oper.& Maint. Plant Services-Purchase Service	20-2540-300	Esscoe LLC	94,066	25,000	69,066
ED-Oper.& Maint. Plant Services-Purchase Service	20-2540-300	Facility Engineering Associates, PC	29,000	25,000	4,000
ED-Oper.& Maint. Plant Services-Purchase Service	20-2540-300	FBG Service Corporation	1,449,594	25,000	1,424,594
ED-Oper.& Maint. Plant Services-Purchase Service	20-2540-300	FE Moran Security Solutions, LLC	141,958	25,000	116,958
ED-Instruction-Supplies	10-1000-400	Heinemann	211,899	25,000	186,899
ED-Oper.& Maint. Plant Services-Purchase Service	20-2540-300	Innovative Modular Solutions, Inc.	185,364	25,000	160,364
ED-Data Processing-Supplies	10-2660-400	Instructure, Inc.	76,666	25,000	51,666
ED-Data Processing-Supplies	10-2660-400	JAMF Holdings, Inc. & Subsidiaries	49,786	25,000	24,786
Transportation-Pupil Transportation-Purchase Service	40-2550-300	Lakeside Transportation	1,745,627	25,000	1,720,627
ED-Support Services-Purchase Service	10-2100-300	Per Mar Security & Research Corp	199,512	25,000	174,512
ED-Data Processing-Purchase Service	10-2660-300	Power School Group, Inc.	115,258	25,000	90,258
ED-Instructional Staff-Purchase Service	10-2200-300	Research for Better Teaching, Inc.	118,999	25,000	93,999









**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	<p><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.</p>							
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>				239,515			
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).				56,525			
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				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			48,199,300		48,199,300	
20	<b>Support Services:</b>							
21	Pupil	2100			5,766,448		5,766,448	
22	Instructional Staff	2200			1,998,667		1,998,667	
23	General Admin.	2300			1,973,561		1,973,561	
24	School Admin	2400			4,760,882		4,760,882	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	269,147	0		269,147	0	
27	Fiscal Services	2520	549,278	0		549,278	0	
28	Oper. & Maint. Plant Services	2540		6,403,493		6,403,493		
29	Pupil Transportation	2550		3,845,584			3,845,584	
30	Food Services	2560		1,159,160			1,159,160	
31	Internal Services	2570	14,480	0		14,480	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		1,869,621			1,869,621	
35	Information Services	2630		340,832			340,832	
36	Staff Services	2640	783,730	0		783,730	0	
37	Data Processing Services	2660	2,438,188	0		2,438,188	0	
38	<b>Other:</b>	2900		280,943			280,943	
39	<b>Community Services</b>	3000		103,024			103,024	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>				(6,057,227)		(6,057,227)	
41	<b>Total</b>			4,054,823	70,644,288	10,458,316	64,240,795	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	4,054,823	Total Indirect Costs:	10,458,316	
44				Total Direct Costs:	70,644,288	Total Direct Costs:	64,240,795	
45				<b>= 5.74%</b>		<b>= 16.28%</b>		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2020										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	LAKE ZURICH COMMUNITY UNIT										
7	34-049-0950-26										
8	<input type="checkbox"/> Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	<b>(Limit text to 200 characters, for additional space use line 33 and 38)</b>					
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	X	CLIC					
20	Investment Pools		X	X	X	ISDLAF					
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development		X	X	X	Partnership for Comprehensive Literacy, Northern IL Association, Lake County ESC					
25	Shared Personnel			X	X	Eisenhower Cooperative					
26	Special Education Cooperatives			X	X	Exceptional Learning Collaborative					
27	STEM (science, technology, engineering and math) Program Offerings		X	X	X	Manufacturing Cooperative with USD116, HSD 120, CUSD 95					
28	Supply & Equipment Purchasing		X	X	X	NJPA, Sourcewell, National IPA, E&I					
29	Technology Services		X	X	X	Illinois Century Network					
30	Transportation										
31	Vocational Education Cooperatives		X	X	X	Lake County Tech Campus					
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 Department (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

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

School District Name: **LAKE ZURICH COMMUNITY UNIT SCHOOL DI**  
 RCDT Number: **34-049-0950-26**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	377,832		0	377,832	387,931		0	387,931
2. Special Area Administration Services	2330	714,599		0	714,599	735,800		0	735,800
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	266,138	0	0	266,138	284,794	0	0	284,794
5. Internal Services	2570	14,480		0	14,480	20,200		0	20,200
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		<b>1,373,049</b>	<b>0</b>	<b>0</b>	<b>1,373,049</b>	<b>1,428,725</b>	<b>0</b>	<b>0</b>	<b>1,428,725</b>
<b>9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020</b>									<b>4%</b>

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

**CERTIFICATION**

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

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020
- The district will amend their budget to become in compliance with the limitation.

## Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021. To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet(LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

**If a school district has FY 2020 Tort Fund expenditures, a Limitation of Administrative Costs – Tort Fund Crosswalk must be completed and must be submitted in conjunction with the FY 2021 Limitation of Administrative Costs Worksheet.**

School District Name: LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 9  
 RCDT Number: 34-049-0950-26

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

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

**Inserting Tab into Existing AFR**

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

**Linking Example**

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

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

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

Type Below.

- |  |  |
|--|--|
| 1. Page 10, Line 72 - Sales to Pupils - Other                      | Lunch money, food service                |
| 2. Page 10, Line 74 - Other Food Service                           | Sodexo contract payback                  |
| 3. Page 10, Line 78 - Admissions - Other                           | School Sponsored Tournament Fees         |
| 4. Page 10, Line 81 - Other District/School Activity Revenue       | High School Weight Room Fee              |
| 5. Page 10, Line 92 - Other Textbook Income                        | Deposits                                 |
| 6. Page 11, Line 106 - Other Local Fees                            | Erate deposits                           |
| 7. Page 11, Line 107 - Other Local Revenues                        | Admin deposits, Late Fees, Miscellaneous |
| 8. Page 12, Line 168 - Other Restricted Revenue from State Sources | Library Grant                            |
| 9. Page 15, Line 41 - Other Support Services - Pupils              | Guest Speakers, essay readers            |
| 10. Page 16, Line 73 - Other Support Services                      | Salaries for Aids                        |
| 11. Page 18, Line 171 - Debt Services - Other                      | Debt Issuance Costs                      |
| 12. Page 20, Line 278 - Other Support Services                     | Benefits for Aid                         |

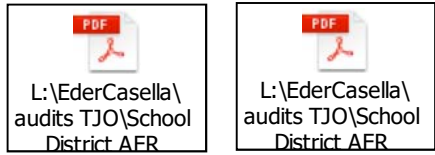
- Total Long-Term Debt (Principal) Retired (P18, Cell H163) does not equal Debt Service - Long-  
 13. Term Debt (Principal) Retired (P25, Cell H49)

due to the accreted interest paid on the 1998 and 2000B Capital Appreciation bonds, which is recorded as a reduction in principal on the Long-Term Debt Schedule, but as interest on the Debt Service Fund.



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 function—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 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	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	74,242,330	11,976,737	2,959,322	300,436	89,478,825
9	Direct Expenditures	71,068,003	6,316,001	8,202,438		85,586,442
10	Difference	3,174,327	5,660,736	(5,243,116)	300,436	<b>3,892,383</b>
11	Fund Balance - June 30, 2019	52,320,203	10,741,669	5,490,133	3,537,818	<b>72,089,823</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
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.

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" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. 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 submission. 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 on Itemization sheet.

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

**13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.**

**14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.**

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

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

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



d to the auditor for correction  
tes 35<sup>th</sup> tab.

m. Comments and



submitting to ISBE. One or more  
ge

**Error Message**

**ACCRUAL**  
OK  
OK  
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**Congratulations! You have a balanced AFR.**

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

DISTRICT/JOINT AGREEMENT NAME <b>LAKE ZURICH COMMUNITY UNIT SCHOOL</b>	RCDT NUMBER <b>34-049-0950-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-005142</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>EDER, CASELLA &amp; CO.</b> <b>5400 WEST ELM STREET, SUITE 203</b> <b>MCHENRY</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>832 SOUTH RAND RD.</b> <b>LAKE ZURICH</b>		E-MAIL ADDRESS: <b>CPAS@EDERCASELLA.COM</b>	
		NAME OF AUDIT SUPERVISOR <b>CHERYDEN JUERGENSEN</b>	
		CPA FIRM TELEPHONE NUMBER <b>815-344-1300</b>	FAX NUMBER <b>815-344-1320</b>
		<b>60047</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

## LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95

34-049-0950-26

## SINGLE AUDIT INFORMATION CHECKLIST

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. All prior year's projects are included and reconciled to final FRIS report amounts  
- Including receipt/revenue and expenditure/disbursement amounts
9. All current year's projects are included and reconciled to most recent FRIS report filed  
- Including receipt/revenue and expenditure/disbursement amounts
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding  
- discrepancies should be reported as Questioned Costs
11. The total amount provided to subrecipients from each Federal program is included
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received)  
Project year runs from October 1 to September 30, so projects will cross fiscal years  
This means that audited year revenues will include funds from both the prior year and current year projects
13. Each CNP project should be reported on a separate line (one line per project year per program)
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year
16. Exceptions should result in a finding with Questioned Costs
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, **with each item on a separate line**:
- \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
- \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBI  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)  
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals)
19. Obligations and Encumbrances are included where appropriate
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies 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

## LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95

34-049-0950-26

## SINGLE AUDIT INFORMATION CHECKLIST

27. Subrecipient information (Mark "N/A" if not applicable)  
 \* ARRA funds are listed separately from "regular" Federal awards:

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

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

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

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



**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95  
34-049-0950-26**

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2020  
Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$	2,201,231
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
ICR Computation 30, Line 11			56,525
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		(126,118)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>2,131,638</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Medicaid - Admin Outreach - Admin Assessment FY 2020		\$	3,011
Rounding		\$	1
-----			
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-----			
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<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$</b>	<b>2,134,650</b>
--------------------------------------	--	-----------	------------------

Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	2,134,650

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>			
-----			
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-----			

ADJUSTED SEFA FEDERAL REVENUE:		\$	2,134,650
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DIFFERENCE:		\$	-
-------------	--	----	---

**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95**  
**34-049-0950-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
<b>CHILD NUTRITION CLUSTER</b>										
U.S. Department of Agriculture Passed Through									0	
U.S. Department of Defense:									0	
Food Donation Program	10.555	20-4299-00		21,247			21,247		21,247	N/A
									0	
U.S. Department of Agriculture Passed Through									0	
Illinois State Board of Education:									0	
Food Donation Program	10.555	20-4299-00		35,278			35,278		35,278	N/A
National School Lunch Program *	10.555	19-4210-00	156,380	29,266	156,380		29,266		185,646	N/A
National School Lunch Program *	10.555	20-4210-00		118,554			118,554		118,554	N/A
<b>Subtotal - CFDA "10.555"</b>			<b>156,380</b>	<b>204,345</b>	<b>156,380</b>		<b>204,345</b>		<b>360,725</b>	
School Breakfast Program*	10.553	20-4220-00		2,607			2,607		2,607	N/A
Summer Food Program*	10.559	20-4225-00		89,088			89,088		89,088	N/A
<b>Total Child Nutrition Cluster</b>			<b>156,380</b>	<b>296,040</b>	<b>156,380</b>		<b>296,040</b>		<b>452,420</b>	
<b>Subtotal - CFDA "10"</b>			<b>156,380</b>	<b>296,040</b>	<b>156,380</b>		<b>296,040</b>		<b>452,420</b>	

• (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>4</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>7</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.

**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95**  
**34-049-0950-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
U.S. Department of Education Passed Through									0	
Illinois State Board of Education:									0	
Title I - Low Income **	84.010	19-4300-00	240,125	71,713	240,125		71,713		311,838	332,231
Title I - Low Income **	84.010	20-4300-00		157,319			157,319		157,319	236,605
<b>Subtotal - CFDA "84.010"</b>			<b>240,125</b>	<b>229,032</b>	<b>240,125</b>		<b>229,032</b>		<b>469,157</b>	
Title IV - Student Support & Academic Enrich**	84.424A	19-4400-00	5,091	7,364	5,091		7,364		12,455	25,769
Title IV - Student Support & Academic Enrich**	84.424A	20-4400-00		20,540			20,540		20,540	29,673
<b>Subtotal - CFDA "84.424A"</b>			<b>5,091</b>	<b>27,904</b>	<b>5,091</b>		<b>27,904</b>		<b>32,995</b>	
<b>SPECIAL EDUCATION CLUSTER</b>										
Special Education - Grants to States (M)**	84.027	19-4620-00	973,697	47,641	973,697		47,641		1,021,338	1,081,300
Special Education - Grants to States (M)	84.027	20-4620-00		910,480			910,480	22,101	932,581	1,055,095
Fed. - Sp. Ed - I.D.E.A. - Room & Board (M)**	84.027	19-4625-00	206,700	89,477	206,700		89,477		296,177	N/A
Fed. - Sp. Ed - I.D.E.A. - Room & Board (M)**	84.027	20-4625-00		291,813			291,813		291,813	N/A
Fed. - Sp. Ed - I.D.E.A. - Room & Board (M)**	84.027	19-4625-XC		34,455			34,455		34,455	N/A
<b>Subtotal - CFDA "84.027"</b>			<b>1,180,397</b>	<b>1,373,866</b>	<b>1,180,397</b>		<b>1,373,866</b>	<b>22,101</b>	<b>2,576,364</b>	
Special Education - Preschool (M)	84.173	20-4600-00		17,200			17,200		17,200	26,000
<b>Total Special Education Cluster (M)</b>			<b>1,180,397</b>	<b>1,391,066</b>	<b>1,180,397</b>		<b>1,391,066</b>	<b>22,101</b>	<b>2,593,564</b>	
									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>4</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>6</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>7</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.

**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95**  
**34-049-0950-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2020**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Year 7/1/19-6/30/20 (F)			
U.S. Department of Education Passed Through									0	
Illinois State Board of Education:									0	
Title III - Lang Inst Prog - Limited English LIPLEP**	84.365	19-4909-00	48,216	8,524	48,216		8,524		56,740	56,740
Title III - Lang Inst Prog - Limited English LIPLEP**	84.365	20-4909-00		9,596			9,596		9,596	56,200
<b>Subtotal - CFDA "84.365"</b>			<b>48,216</b>	<b>18,120</b>	<b>48,216</b>		<b>18,120</b>		<b>66,336</b>	
Title II - Teacher Quality**	84.367	20-4932-00		80,918			80,918		80,918	85,618
									0	
U.S. Department of Education Passed Through										
Lake County Area Vocational System:									0	
V.E. Perkins - Title IIC - Secondary	84.048	20-4745-00		16,284			16,284		16,284	16,432
									0	
<b>Subtotal - CFDA "84"</b>			<b>1,473,829</b>	<b>1,763,324</b>	<b>1,473,829</b>		<b>1,763,324</b>		<b>22,101</b>	<b>3,259,254</b>
<b>MEDICAID CLUSTER</b>									0	
U.S. Department of Health and Human Services									0	
Passed Through Illinois Dept of Healthcare & Family Services									0	
Medicaid Matching Funds - Administrative Outreach	93.778	20-4991-00		75,286			75,286		75,286	N/A
<b>Total Medicaid Cluster</b>				<b>75,286</b>			<b>75,286</b>		<b>75,286</b>	
<b>Subtotal - CFDA "93"</b>				<b>75,286</b>			<b>75,286</b>		<b>75,286</b>	
<b>Total Federal Assistance</b>			<b>1,630,209</b>	<b>2,134,650</b>	<b>1,630,209</b>		<b>2,134,650</b>		<b>22,101</b>	<b>3,786,960</b>
* Project End Date is 9/30										
**Project End Date is 8/31									0	

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

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

The accompanying notes are an integral part of this schedule.

<sup>4</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>4</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>\*</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.

**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95  
34-049-0950-26  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
Year Ending June 30, 2020**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Lake Zurich Community Unit School District 95** and is presented on the **Modified Accrual Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

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

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, **Lake Zurich Community Unit School District 95** provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Lake Zurich Community Unit School District 95** and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)\*\*: \_\_\_\_\_ \$56,525  
 OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES \_\_\_\_\_ \$0      Total Non-Cash **\$56,525**

**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)

**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95**  
**34-049-0950-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	SPECIAL EDUCATION CLUSTER	1,391,066
	<b>Total Amount Tested as Major</b>	<b>\$1,391,066</b>

**Total Federal Expenditures for 7/1/19-6/30/20** \$2,134,650

% tested as Major 65.17%

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

Auditee qualified as low-risk auditee?   X   YES        NO

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



**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95**  
**34-049-0950-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

---

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

**2020- N/A**

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

---

3. Criteria or specific requirement

---

4. Condition

---

5. Context<sup>12</sup>

---

6. Effect

---

7. Cause

---

8. Recommendation

---

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 numerical sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.)

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/o number of items examined and quantification of audit findings in dollars

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



**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95**  
**34-049-0950-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2020**

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

**1. FINDING NUMBER:<sup>14</sup>**      **2020- N/A**      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

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

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

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

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

**9. 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

**LAKE ZURICH COMMUNITY UNIT SCHOOL DISTRICT 95**  
**34-049-0950-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2020**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
NONE		

---

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.