

Due to ROE on Tuesday, October 15th
Due to ISBE on Friday, November 15th
SD/JA/19

☒ School District
Joint Agreement

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

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

School District/Joint Agreement Information (See instructions on inside of this page.)		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 50-082-2030-17		☒ CASH ☐ ACCRUAL		Name of Auditing Firm: Schorb & Schmersahl, LLC	
County Name: St. Clair				Name of Audit Manager: James R. Schmersahl	
Name of School District/Joint Agreement: O'Fallon Township High School District 203				Address: 518 North Main Street	
Address: 600 S. Smiley Street				City: Columbia	
City: O'Fallon				State: IL	
Email Address: 				Zip Code: 62236	
Zip Code: 62269				Phone Number: 618-281-6195	
				Fax Number: 618-281-6101	
				IL License Number (9 digit): 66-003932	
				Expiration Date: 11/30/2021	
				Email Address: jrm@stcpa.com	
				ISBE Use Only	
Annual Financial Report Type of Auditor's Report Issued: ☐ Qualified ☒ Unqualified ☐ Adverse ☐ Disclaimer		Single Audit Status: ☐ YES ☒ NO Are Federal expenditures greater than \$750,000? ☐ YES ☒ NO Is all Single Audit Information completed and attached? ☐ YES ☒ NO Were any financial statement or federal award findings issued?		☐ Reviewed by District Superintendent/Administrator	
☒ Reviewed by District Superintendent/Administrator		Name of Township: 		☐ Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Dr. Darcy Benway		Township Treasurer Name (Type or print): 		Regional Superintendent/Cook ISC Name (Type or Print): Susan Sarfaty	
Email Address: benwayd@oths.us		Email Address: ssarfaty@stclair.k12.il.us		Email Address: ssarfaty@stclair.k12.il.us	
Telephone: 618-632-3507		Telephone: 618-825-3900		Telephone: 618-825-3999	
Fax Number: 648-632-6484		Fax Number: 		Fax Number: 618-825-3999	
Signature & Date:  11-4-19		Signature & Date: 		Signature & Date: 	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/19-version1)
This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

AFR Page No.	TAB Name	
2	Aud Quest	Auditor's Questionnaire
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9-12	Revenues	Statements of Revenues Received/Revenues (All Funds)
13-15	Expenditures	Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)
23	Tax Sched	Schedule of Ad Valorem Tax Receipts
24	Short-Term Long-Term Debt	Schedule of Short-Term Debt/Long-Term Debt
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26	Cap Outlay Deprec	Schedule of Capital Outlay and Depreciation
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		Single Audit Section
		Annual Federal Compliance Report

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Joint agreement supplementary/statistical schedules may not be applicable) This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

23. Illinois Administrative Code 100. Subtitle A, Chapter 1, Subchapter C (Part 100)

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

2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.

3. Before submitting AFR - be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. Submit AFR Electronically

• The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

• AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (.wpd) or Adobe (.pdf) and inserted within tab "Options & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Options & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.

5. Submit Paper Copy of AFR with Signatures

a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

• If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.

• Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

Federal Single Audit 2 CFR 200.500

6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15, annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

• School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.

• A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐
1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
- ☐
2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2; 10-20.19; 19-6].
- ☐
3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].
- ☐
4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- ☐
5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐
6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐
7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐
8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue Sharing Act [30 ILCS 115/12].
- ☐
9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐
10. One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐
11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory authorization per Illinois School Code [105 ILCS 5/17-2A].
- ☐
12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐
13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27, 2-3.28].
- ☐
14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3120, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2019, identify those late payments recorded as intergovernmental receivables, Other Redevelopables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Code	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categorical Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	1					
Direct Receipts/Revenue						
Mandated Categorical Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/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:

Schorb & Schmeersahl, LLC
Name of Audit Firm (print)

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

Signature

10/28/2019
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																								
FINANCIAL PROFILE INFORMATION																																				
<i>Required to be completed for School Districts only.</i>																																				
A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50) Tax Year 2018 Equalized Assessed Valuation (EAV): 969,443,656 B. Results of Operations * <table style="width: 100%;"> <tr> <td>Rate(s):</td> <td>0.009200</td> <td>+</td> <td>0.002500</td> <td>+</td> <td>0.001200</td> <td>=</td> <td>0.012900</td> </tr> <tr> <td></td> <td>Educational</td> <td></td> <td>Operations & Maintenance</td> <td></td> <td>Transportation</td> <td></td> <td>Combined Total</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Working Cash</td> </tr> </table>													Rate(s):	0.009200	+	0.002500	+	0.001200	=	0.012900		Educational		Operations & Maintenance		Transportation		Combined Total								Working Cash
Rate(s):	0.009200	+	0.002500	+	0.001200	=	0.012900																													
	Educational		Operations & Maintenance		Transportation		Combined Total																													
							Working Cash																													
* 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. <table style="width: 100%;"> <tr> <td>24,473,455</td> <td>24,967,953</td> <td>(494,498)</td> <td>12,162,669</td> </tr> <tr> <td>Receipts/Revenues</td> <td>Disbursements/Expenditures</td> <td>Excess/ (Deficiency)</td> <td>Fund Balance</td> </tr> </table> ** The numbers shown are the sum of entries on page 24. <table style="width: 100%;"> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>CPPRT Notes</td> <td>TAWs</td> <td>TANs</td> <td>TO/EMP. Orders</td> <td>GSA Certificates</td> <td>Total</td> <td></td> </tr> </table>													24,473,455	24,967,953	(494,498)	12,162,669	Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	0	0	0	0	0	0	0	CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates	Total			
24,473,455	24,967,953	(494,498)	12,162,669																																	
Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance																																	
0	0	0	0	0	0	0																														
CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates	Total																															
C. Short-Term Debt ** <table style="width: 100%;"> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>CPPRT Notes</td> <td>TAWs</td> <td>TANs</td> <td>TO/EMP. Orders</td> </tr> </table>													0	0	0	0	CPPRT Notes	TAWs	TANs	TO/EMP. Orders																
0	0	0	0																																	
CPPRT Notes	TAWs	TANs	TO/EMP. Orders																																	
D. Long-Term Debt Check the applicable box for long-term debt allowance by type of district. <table style="width: 100%;"> <tr> <td>☒</td> <td>a. 6.9% for elementary and high school districts,</td> <td>66,891,612</td> </tr> <tr> <td>☐</td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </table>													☒	a. 6.9% for elementary and high school districts,	66,891,612	☐	b. 13.8% for unit districts.																			
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☐	b. 13.8% for unit districts.																																			
E. Material Impact on Financial Position If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked. <table style="width: 100%;"> <tr> <td>☐</td> <td>Pending Litigation</td> </tr> <tr> <td>☐</td> <td>Material Decrease in EAV</td> </tr> <tr> <td>☐</td> <td>Material Increase/Decrease in Enrollment</td> </tr> <tr> <td>☐</td> <td>Adverse Arbitration Ruling</td> </tr> <tr> <td>☐</td> <td>Passage of Referendum</td> </tr> <tr> <td>☐</td> <td>Taxes Filed Under Protest</td> </tr> <tr> <td>☐</td> <td>Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)</td> </tr> <tr> <td>☐</td> <td>Other Ongoing Concerns (Describe & Itemize)</td> </tr> </table> Comments:													☐	Pending Litigation	☐	Material Decrease in EAV	☐	Material Increase/Decrease in Enrollment	☐	Adverse Arbitration Ruling	☐	Passage of Referendum	☐	Taxes Filed Under Protest	☐	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)	☐	Other Ongoing Concerns (Describe & Itemize)								
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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
ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2										
3										
CURRENT ASSETS (300)										
4	Cash (Accounts 111 through 115) ¹	3,340,846	4,902,259	2,360,036	1,918,644	1,592,000	16,449	6,089,115	1,490,520	3,325,585
5	Investments			2,850			819	399		
6	Taxes Receivable									
7	Interfund Receivables									
8	Intergovernmental Accounts Receivable									
9	Other Receivables									
10	Inventory									
11	Prepaid Items									
12	Other Current Assets (Describe & Itemize)									
13	Total Current Assets	3,340,846	4,902,259	2,362,886	1,918,644	1,592,000	17,268	6,089,514	1,490,520	3,325,585
14										
CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures									
16	Land									
17	Building & Building Improvements									
18	Site Improvements & Infrastructure									
19	Capitalized Equipment									
20	Construction in Progress									
21	Amount Available in Debt Service Funds									
22	Amount to be Provided for Payment on Long-Term Debt									
23	Total Capital Assets									
24										
CURRENT LIABILITIES (400)										
25	Interfund Payables									
26	Intergovernmental Accounts Payable									
27	Other Payables									
28	Contracts Payable									
29	Loans Payable									
30	Salaries & Benefits Payable									
31	Payroll Deductions & Withholdings	308,388	60		81					
32	Deferred Revenues & Other Current Liabilities	2,482,349	828,329	1,422,788	331,330	285,221		138,057	455,846	138,057
33	Due to Activity Fund Organizations									
34	Total Current Liabilities	2,790,737	828,389	1,422,788	331,411	285,221	0	138,057	455,846	138,057
35										
LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)									
37	Total Long-Term Liabilities									
38	Reserved Fund Balance			940,096	1,587,233	1,306,779	17,268	5,951,457	1,034,674	3,187,528
39	Unreserved Fund Balance	550,109	4,073,870							
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance	3,340,846	4,902,259	2,362,886	1,918,644	1,592,000	17,268	6,089,514	1,490,520	3,325,585

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
ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1					
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		1,014,999		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		1,014,999		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,141,154	
17	Building & Building Improvements	230		44,489,229	
18	Site Improvements & Infrastructure	240		1,669,367	
19	Capitalized Equipment	250		328,155	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			2,362,886
22	Amount to be Provided for Payment on Long-Term Debt	350			32,712,114
23	Total Capital Assets			51,627,905	35,075,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	983,633		
34	Total Current Liabilities		983,633		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			35,075,000
37	Total Long-Term Liabilities				35,075,000
38	Reserved Fund Balance	714	31,366		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			51,627,905	
41	Total Liabilities and Fund Balance		1,014,999	51,627,905	35,075,000

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

A	B	C	D	E	F	G	H	I	J
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
1									
2									
3									
4									
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43									
44									
45									

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, 2018

A	B	C	D	E	F	G	H	I	J
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
2									
46									
47									
48									
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80									
81									

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

A		B	K
	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
1			
2			
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	3100	503,190
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	3300	
6	STATE SOURCES	3400	0
7	FEDERAL SOURCES	3400	0
8	Total Direct Receipts/Revenues		503,190
9	Receipts/Revenues for "On Behalf" Payments ²	3998	
10	Total Receipts/Revenues		503,190
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	294,421
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		294,421
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
19	Total Disbursements/Expenditures		294,421
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		208,769
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7800)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32			
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets ⁶	7300	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	Total Other Sources of Funds		0
45			

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

A		B	K
	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
1			
2			
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on SBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		208,769
79	Expenditures/Disbursements and Other Uses of Funds		
80	Fund Balances - July 1, 2018		2,978,759
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2019		3,187,528

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

1	A Description (Enter Whole Dollars)	B Acct #	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Services	F (40) Transportation	G (50) Municipal Retirement/ Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort
2										
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD-VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1300								
5	Dedicated Purposes Levies (1110-1120) ⁷		8,484,025	2,305,448	4,885,692	1,106,620	668,570		461,082	1,496,696
6	Leasing Purposes Levy ⁸	1130		461,081						
7	Special Education Purposes Levy	1140	184,437							
8	FICA/Medicare Only Purposes Levies	1150					498,906			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	Total Ad Valorem Taxes Levied By District		8,668,462	2,766,529	4,885,692	1,106,620	1,167,476	0	461,082	1,496,696
13	PAYMENTS IN LIEU OF TAXES	1200								
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authorities	1220								
16	Corporate Personal Property Replacement Taxes ⁹	1230	141,076							
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	Total Payments in Lieu of Taxes		141,076	0	0	0	0	0	0	0
19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311								
21	Regular - Tuition from Other Districts (In State)	1312								
22	Regular - Tuition from Other Sources (In State)	1319								
23	Regular - Tuition from Other Sources (Out of State)	1314								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	16,560							
25	Summer Sch - Tuition from Other Districts (In State)	1322								
26	Summer Sch - Tuition from Other Sources (In State)	1323								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324								
28	CTE - Tuition from Pupils or Parents (In State)	1331								
29	CTE - Tuition from Other Districts (In State)	1332								
30	CTE - Tuition from Other Sources (In State)	1333								
31	CTE - Tuition from Other Sources (Out of State)	1334								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341								
33	Special Ed - Tuition from Other Districts (In State)	1342								
34	Special Ed - Tuition from Other Sources (In State)	1343								
35	Special Ed - Tuition from Other Sources (Out of State)	1344								
36	Adult - Tuition from Pupils or Parents (In State)	1351								
37	Adult - Tuition from Other Districts (In State)	1352								
38	Adult - Tuition from Other Sources (In State)	1353								
39	Adult - Tuition from Other Sources (Out of State)	1354								
40	Total Tuition		16,560							
41	TRANSPORTATION FEES	1400								
42	Regular - Transp Fees from Pupils or Parents (In State)	1411								
43	Regular - Transp Fees from Other Districts (In State)	1412								
44	Regular - Transp Fees from Other Sources (In State)	1413								
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				4,104				
46	Regular Transp Fees from Other Sources (Out of State)	1416								
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423								
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424								
51	CTE - Transp Fees from Pupils or Parents (In State)	1431								
52	CTE - Transp Fees from Other Districts (In State)	1432								
53	CTE - Transp Fees from Other Sources (In State)	1433								

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
1										
2										
54	CTE - Transp Fees from Other Sources (Out of State)	1434								
55	Special Ed - Transp Fees from Pupils or Parents (in State)	1441								
56	Special Ed - Transp Fees from Other Districts (in State)	1442								
57	Special Ed - Transp Fees from Other Sources (in State)	1443								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444								
59	Adult - Transp Fees from Pupils or Parents (in State)	1451								
60	Adult - Transp Fees from Other Districts (in State)	1452								
61	Adult - Transp Fees from Other Sources (in State)	1453								
62	Adult - Transp Fees from Other Sources (Out of State)	1454								
63	Total Transportation Fees					4,104				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	54,149	81,114	26,589	27,151	20,166	359	76,935	18,366
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		54,149	81,114	26,589	27,151	20,166	359	76,935	18,366
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	283,874							
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613	328,102							
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	11,509							
74	Other Food Service (Describe & Itemize)	1690	287							
75	Total Food Service		623,772							
76	DISTRICT SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	47,775							
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720	229,398							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	185,621							
82	Total District/School Activity Income		462,794	0						
83	TEXTBOOK INCOME	1800								
84	Rentals - Regular Textbooks	1811	351,982							
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe & Itemize)	1819								
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890								
93	Total Textbook Income		351,982							
94	OTHER REVENUES FROM LOCAL SOURCES	1900								
95	Rentals	1910		5,500						
96	Contributions and Donations from Private Sources	1920	100							
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940	3,955							
99	Refund of Prior Years' Expenditures	1950								
100	Payments of Surplus Money from TIF Districts	1960	229,438							
101	Drivers' Education Fees	1970	119,047							
102	Proceeds from Vendor's Contracts	1980	3,628							
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								

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

A	B	C	D	E	F	G	H	I	J
Description (Enter whole dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
1									
2									
106 Other Local Fees (Describe & Itemize)	1993	16,484							
107 Other Local Revenues (Describe & Itemize)	1999		6,621						11
108 Total Other Revenue from Local Sources		372,652	12,121	0	0	0	0	0	11
109 Total Receipts/Revenues from Local Sources	1000	10,691,447	2,859,764	4,912,281	1,137,875	1,187,642	359	538,017	1,515,073
FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (3000)									
110									
111 Flow-through Revenue from State Sources	2100								
112 Flow-through Revenue from Federal Sources	2300								
113 Other Flow-Through (Describe & Itemize)	2300								
114 Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0
115 RECEIPTS/REVENUES FROM STATE SOURCES (3000)									
116 UNRESTRICTED GRANTS-IN-AID (3001-3099)									
117 Evidence Based Funding Formula (Section 18-8.15)	3001	6,610,907							
118 General State Aid - Hold Harmless/Supplemental	3002								
119 Reorganization Incentives (Accounts 3005-3021)	3005								
120 General State Aid - Fast Growth District Grant	3030								
121 Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								
122 Total Unrestricted Grants-In-Aid		6,610,907	0	0	0	0	0	0	0
123 RESTRICTED GRANTS-IN-AID (3500-3500)									
124 SPECIAL EDUCATION									
125 Special Education - Private Facility Tuition	3100	107,274							
126 Special Education - Funding for Children Requiring Sp ED Services	3105								
127 Special Education - Personnel	3110								
128 Special Education - Orphanage - Individual	3120	17,270							
129 Special Education - Orphanage - Summer Individual	3130								
130 Special Education - Summer School	3145								
131 Special Education - Other (Describe & Itemize)	3199								
132 Total Special Education		124,544	0		0				
133 CAREER AND TECHNICAL EDUCATION (CTE)									
134 CTE - Technical Education - Tech Prep	3200								
135 CTE - Secondary Program Improvement (CTEI)	3220	54,757							
136 CTE - WECOP	3225								
137 CTE - Agriculture Education	3235								
138 CTE - Instructor Practicum	3240								
139 CTE - Student Organizations	3270								
140 CTE - Other (Describe & Itemize)	3299	129,836							
141 Total Career and Technical Education		184,593	0						
142 BILINGUAL EDUCATION									
143 Bilingual Ed - Downstate - TPI and TBE	3305								
144 Bilingual Education Downstate - Transitional Bilingual Education	3310								
145 Total Bilingual Ed		0							

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter whole dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort
1										
2										
146	State Free Lunch & Breakfast	3360	3,947							
147	School Breakfast Initiative	3365								
148	Driver Education	3370	103,918							
149	Adult Ed (from ICCB)	3410								
150	Adult Ed - Other (Describe & Itemize)	9499								
151	TRANSPORTATION									
152	Transportation - Regular and Vocational	3500				41,633				
153	Transportation - Special Education	3510				459,920				
154	Transportation - Other (Describe & Itemize)	3599								
155	Total Transportation		0	0		501,553	0			
156	Learning Improvement - Challenge Grants	3610								
157	Scientific Literacy	3660								
158	Tenant Alternative/Optional Education	3695								
159	Early Childhood - Block Grant	3705								
160	Chicago General Education Block Grant	3766								
161	Chicago Educational Services Block Grant	3767								
162	School Safety & Educational Improvement Block Grant	3775								
163	Technology - Technology for Success	3780								
164	State Charter Schools	3815								
165	Extended Learning Opportunities - Summer Bridges	3825								
166	Infrastructure Improvements - Planning/Construction	3920								
167	School Infrastructure - Maintenance Projects	3925								
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	13,405							
169	Total Restricted Grants-In-Aid		430,407	0	0	501,553	0	0	0	0
170	Total Receipts from State Sources	3000	7,041,314	0	0	501,553	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4099)									
173	Federal Impact Aid	4001	227,699							
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		227,699	0	0	0	0	0	0	0
176										
177	Head Start	4045								
178	Construction (Impact Aid)	4050								
179	MAGNET	4060								
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	0	0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT - NOT THE STATE (4100-4999)									
183	TITLE V									
184	Title V - Innovation and Flexibility Formula	4100								
185	Title V - District Projects	4105								

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

A	B	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
1									
2									
186 Title V - Rural Education Initiative (REI)	4107								
187 Title V - Other (Describe & Itemize)	4199								
188 Total Title V		0	0			0			
189 FOOD SERVICE									
190 Breakfast Start-Up Expansion	4200								
191 National School Lunch Program	4210	227,483							
192 Special Milk Program	4215								
193 School Breakfast Program	4220	40,684							
194 Summer Food Service Program	4225								
195 Child Adult Care Food Program	4226								
196 Fresh Fruits & Vegetables	4240								
197 Food Service - Other (Describe & Itemize)	4299					0			
198 Total Food Service		268,167							
199 TITLE I									
200 Title I - Low Income	4300	197,499							
201 Title I - Low Income - Neglected, Private	4305								
202 Title I - Migrant Education	4340								
203 Title I - Other (Describe & Itemize)	4399	73,166							
204 Total Title I		270,665	0		0	0			
205 TITLE IV									
206 Title IV - Safe & Drug Free Schools - Formula	4400	5,451							
207 Title IV - 21st Century Comm Learning Centers	4421								
208 Title IV - Other (Describe & Itemize)	4499								
209 Total Title IV		5,451	0		0	0			
210 FEDERAL - SPECIAL EDUCATION									
211 Fed - Spec Education - Preschool Flow-Through	4600								
212 Fed - Spec Education - Preschool Discretionary	4605								
213 Fed - Spec Education - IDEA - Flow Through	4620	427,348							
214 Fed - Spec Education - IDEA - Room & Board	4625								
215 Fed - Spec Education - IDEA - Discretionary	4630								
216 Fed - Spec Education - IDEA - Other (Describe & Itemize)	4639								
217 Total Federal - Special Education		427,348	0		0	0			
218 CTE - PERKINS									
219 CTE - Perkins - Title III E - Tech Prep	4770	45,172							
220 CTE - Other (Describe & Itemize)	4799								
221 Total CTE - Perkins		45,172	0			0			
222 Federal - Adult Education	4810								
223 ARRA - General State Aid - Education Stabilization	4850								
224 ARRA - Title I - Low Income	4851								
225 ARRA - Title I - Neglected, Private	4852								
226 ARRA - Title I - Delinquent, Private	4853								
227 ARRA - Title I - School Improvement (Part A)	4854								
228 ARRA - Title I - School Improvement (Section 1003g)	4855								
229 ARRA - IDEA - Part B - Preschool	4856								
230 ARRA - IDEA - Part B - Flow-Through	4857								
231 ARRA - Title II D - Technology-Formula	4860								
232 ARRA - Title II D - Technology-Competitive	4861								
233 ARRA - McKinney - Vento Homeless Education	4862								
234 ARRA - Child Nutrition Equipment Assistance	4863								
235 Impact Aid Formula Grants	4864								
236 Impact Aid Competitive Grants	4865								
237 Qualified Zone Academy Bond Tax Credits	4866								

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
1										
2										
238	Qualified School Construction Bond Credits	4867								
239	Build America Bond Tax Credits	4868								
240	Build America Bond Interest Reimbursement	4869								
241	ARRA - General State Aid - Other Govt Services Stabilization	4870								
242	Other ARRA Funds - II	4871								
243	Other ARRA Funds - III	4872								
244	Other ARRA Funds - IV	4873								
245	Other ARRA Funds - V	4874								
246	ARRA - Early Childhood	4875								
247	Other ARRA Funds VII	4876								
248	Other ARRA Funds VIII	4877								
249	Other ARRA Funds IX	4878								
250	Other ARRA Funds X	4879								
251	Other ARRA Funds Ed Job Fund Program	4880								
252	Total Stimulus Programs		0	0	0	0	0	0	0	0
253	Race to the Top Program	4901								
254	Race to the Top - Preschool Expansion Grant	4902								
255	Title III - Immigrant Education Program (IEP)	4905								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909								
257	McKinney Education for Homeless Children	4920								
258	Title II - Eisenhower Professional Development Formula	4930								
259	Title II - Teacher Quality	4932	39,715							
260	Federal Charter Schools	4960								
261	State Assessment Grants	4981								
262	Grant for State Assessments and Related Activities	4982								
263	Medicaid Matching Funds - Administrative Outreach	4991	29,905							
264	Medicaid Matching Funds - Fee-for-Service Program	4992	21,419							
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	367,944							
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,475,786	0	0	0	0	0	0	0
267	Total Receipts/Revenues from Federal Sources	4000	1,703,485	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		19,436,246	2,859,764	4,912,281	1,639,428	1,187,642	359	538,017	1,515,073

A		B	K
Description (Enter Whole Dollars)		Acct #	(90)
1			Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD-VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies (1110-1120) ⁷		461,081
6	Leasing Purposes Levy ⁸	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	Total Ad Valorem Taxes Levied By District		461,081
13	PAYMENTS IN LIEU OF TAXES	1200	
14	Mobile Home Privilege Tax	1210	
15	Payments from Local Housing Authorities	1220	
16	Corporate Personal Property Replacement Taxes ⁹	1230	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	Total Payments in Lieu of Taxes		0
19	TUITION	1300	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	Total Tuition		
41	TRANSPORTATION FEES	1400	
42	Regular - Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90) Fire Prevention & Safety
1			
2			
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	Total Transportation Fees		
64	EARNINGS ON INVESTMENTS	1500	
65	Interest on Investments	1510	
66	Gain or Loss on Sale of Investments		42,109
67	Total Earnings on Investments	1520	
68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
83	TEXTBOOK INCOME	1800	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	Total Textbook Income		
94	OTHER REVENUE FROM LOCAL SOURCES	1900	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	
97	Impact Fees from Municipal or County Governments	1930	
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	
100	Payments of Surplus Moneys from TIF Districts	1960	
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90)
1			Fire Prevention & Safety
2			
106	Other Local Fees (Describe & Itemize)	1993	
107	Other Local Revenues (Describe & Itemize)	1999	
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	503,190
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)		
117	Evidence Based Funding Formula (Section 13-8.15)	3001	
118	General State Aid - Hold Harmless/Supplemental	3002	
119	Reorganization Incentives (Accounts 3005-3021)	3005	
120	General State Aid - Fast Growth District Grant	3030	
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	
122	Total Unrestricted Grants-In-Aid		0
123	RESTRICTED GRANTS-IN-AID (3100-3900)		
124	SPECIAL EDUCATION		
125	Special Education - Private Facility Tuition	3100	
126	Special Education - Funding for Children Requiring Sp Ed Services	3105	
127	Special Education - Personnel	3110	
128	Special Education - Orphanage - Individual	3120	
129	Special Education - Orphanage - Summer Individual	3130	
130	Special Education - Summer School	3145	
131	Special Education - Other (Describe & Itemize)	3199	
132	Total Special Education		
133	CAREER AND TECHNICAL EDUCATION (CTE)		
134	CTE - Technical Education - Tech Prep	3200	
135	CTE - Secondary Program Improvement (CTEI)	3220	
136	CTE - WCEP	3225	
137	CTE - Agriculture Education	3235	
138	CTE - Instructor Practicum	3240	
139	CTE - Student Organizations	3270	
140	CTE - Other (Describe & Itemize)	3299	
141	Total Career and Technical Education		
142	BILINGUAL EDUCATION		
143	Bilingual Ed - Downstate - TPI and TBE	3305	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	
145	Total Bilingual Ed		

A			B	K
Description (Enter Whole Dollars)			Acct #	(90) Fire Prevention & Safety
1				
2				
146	State Free Lunch & Breakfast		3360	
147	School Breakfast Initiative		3365	
148	Driver Education		3370	
149	Adult Ed (Inam JCCB)		3410	
150	Adult Ed - Other (Describe & Itemize)		3499	
151	TRANSPORTATION			
152	Transportation - Regular and Vocational		3500	
153	Transportation - Special Education		3510	
154	Transportation - Other (Describe & Itemize)		3599	
155	Total Transportation			
156	Learning Improvement - Challenge Grants		3610	
157	Scientific Literacy		3660	
158	Tenant Alternative/Optional Education		3695	
159	Early Childhood - Block Grant		3705	
160	Chicago General Education Block Grant		3766	
161	Chicago Educational Services Block Grant		3767	
162	School Safety & Educational Improvement Block Grant		3775	
163	Technology - Technology for Success		3780	
164	State Charter Schools		3815	
165	Expanded Learning Opportunities - Summer Bridges		3825	
166	Infrastructure Improvements - Planning/Construction		3920	
167	School Infrastructure - Maintenance Projects		3925	
168	Other Restricted Revenue from State Sources (Describe & Itemize)		3999	
169	Total Restricted Grants-In-Aid			0
170	Total Receipts from State Sources		3000	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)			
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4003-4009)			
173	Federal Impact Aid		4001	
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)		4009	
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt			0
176	RESTRICTED GRANTS-IN-AID RECEIVED INDIRECTLY FROM FEDERAL GOVT (4004-4090)			
177	Head Start		4045	
178	Construction (Impact Aid)		4050	
179	MAGNET		4060	
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)		4090	
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4199)			
183	TITLE V			
184	Title V - Innovation and Flexibility Formula		4100	
185	Title V - District Projects		4105	

A		B	K
Description (Enter whole dollars)		Acct #	(90) Fire Prevention & Safety
1			
2			
186	Title V - Rural Education Initiative (REI)	4107	
187	Title V - Other (Describe & Itemize)	4199	
188	Total Title V		
189	FOOD SERVICE		
190	Breakfast Start-Up Expansion	4200	
191	National School Lunch Program	4210	
192	Special Milk Program	4215	
193	School Breakfast Program	4220	
194	Summer Food Service Program	4225	
195	Child Adult Care Food Program	4226	
196	Fresh Fruits & Vegetables	4240	
197	Food Service - Other (Describe & Itemize)	4299	
198	Total Food Service		
199	TITLE I		
200	Title I - Low Income	4300	
201	Title I - Low Income - Neglected, Private	4305	
202	Title I - Migrant Education	4340	
203	Title I - Other (Describe & Itemize)	4399	
204	Total Title I		
205	TITLE IV		
206	Title IV - Safe & Drug Free Schools - Formula	4400	
207	Title IV - 21st Century Comm Learning Centers	4421	
208	Title IV - Other (Describe & Itemize)	4499	
209	Total Title IV		
210	FEDERAL - SPECIAL EDUCATION		
211	Fed - Spec Education - Preschool Flow-Through	4600	
212	Fed - Spec Education - Preschool Discretionary	4605	
213	Fed - Spec Education - IDEA - Flow Through	4620	
214	Fed - Spec Education - IDEA - Room & Board	4625	
215	Fed - Spec Education - IDEA - Discretionary	4630	
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
217	Total Federal - Special Education		
218	CTE - PERKINS		
219	CTE - Perkins - Title III E - Tech Prep	4770	
220	CTE - Other (Describe & Itemize)	4799	
221	Total CTE - Perkins		
222	Federal - Adult Education	4810	
223	ARRA - General State Aid - Education Stabilization	4850	
224	ARRA - Title I - Low Income	4851	
225	ARRA - Title I - Neglected, Private	4852	
226	ARRA - Title I - Delinquent, Private	4853	
227	ARRA - Title I - School Improvement (Part A)	4854	
228	ARRA - Title I - School Improvement (Section 1003g)	4855	
229	ARRA - IDEA - Part B - Preschool	4856	
230	ARRA - IDEA - Part B - Flow-Through	4857	
231	ARRA - Title II D - Technology-Formula	4860	
232	ARRA - Title II D - Technology-Competitive	4861	
233	ARRA - McKinney - Vento Homeless Education	4862	
234	ARRA - Child Nutrition Equipment Assistance	4863	
235	Impact Aid Formula Grants	4864	
236	Impact Aid Competitive Grants	4865	
237	Qualified Zone Academy Bond Tax Credits	4866	

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90) Fire Prevention & Safety
1			
2			
238	Qualified School Construction Bond Credits	4867	
239	Build America Bond Tax Credits	4868	
240	Build America Bond Interest Reimbursement	4869	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	
242	Other ARRA Funds - II	4871	
243	Other ARRA Funds - III	4872	
244	Other ARRA Funds - IV	4873	
245	Other ARRA Funds - V	4874	
246	ARRA - Early Childhood	4875	
247	Other ARRA Funds VII	4876	
248	Other ARRA Funds VIII	4877	
249	Other ARRA Funds IX	4878	
250	Other ARRA Funds X	4879	
251	Other ARRA Funds Ed Job Fund Program	4880	
252	Total Stimulus Programs		0
253	Race to the Top Program	4901	
254	Race to the Top - Preschool Expansion Grant	4902	
255	Title III - Immigrant Education Program (IEP)	4905	
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
257	McKinney Education for Homeless Children	4920	
258	Title II - Eisenhower Professional Development Formula	4930	
259	Title II - Teacher Quality	4932	
260	Federal Charter Schools	4950	
261	State Assessment Grants	4981	
262	Grant for State Assessments and Related Activities	4982	
263	Medicaid Matching Funds - Administrative Outreach	4991	
264	Medicaid Matching Funds - Fee-for-Service Program	4992	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0
267	Total Receipts/Revenues from Federal Sources	4000	0
268	Total Direct Receipts/Revenues		503,190

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,722,783	1,514,549	35,691	406,812	94,731	10,799			8,785,365
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200-1220)	1200	2,136,709	448,047	6,808	24,970	2,887	1,494			2,620,915
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	113,178	26,409		1,843		726			142,156
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	836,395	210,794	18,293	41,429	25,930				1,132,841
14	Interscholastic Programs	1500	596,834	46,328	69,612	41,603		12,073			766,450
15	Summer School Programs	1600	3,731	431		1,552					5,714
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	74,779	8,628	3,077	7,190		51			93,725
18	Bilingual Programs	1800									0
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									0
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	Total Instruction	1000	10,484,409	2,255,186	133,481	525,399	123,548	25,143	0	0	13,547,166
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	426,874	112,337		1,829					541,040
37	Guidance Services	2120	553,655	129,817	11,267	6,943		575			702,257
38	Health Services	2130	100,711	13,975	8,893	3,816	7,311				134,706
39	Psychological Services	2140	50,907	8,509		523		434			60,373
40	Speech Pathology & Audiology Services	2150	83,818	24,522	23,112	1,554	875				133,881
41	Other Support Services - Pupils (Describe & Itemize)	2190	110,149	700	425						111,274
42	Total Support Services - Pupils	2100	1,326,114	289,860	43,272	15,090	8,186	1,009	0	0	1,683,531
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	160,000	21,054	103,921	2,360		6,774			294,109
45	Educational Media Services	2220	353,911	47,810	25,602	54,368	4,260	566			486,517
46	Assessment & Testing	2230		17,160	7,473	1,162					105,459
47	Total Support Services - Instructional Staff	2200	593,575	86,024	136,996	57,890	4,260	7,340	0	0	886,085
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310		122,678		2,329		11,057			136,064
50	Executive Administration Services	2320	214,490	53,668	3,541	928		4,515			277,142
51	Special Area Administration Services	2330	32,043	254	1,500	270					34,072
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	246,538	53,922	127,719	3,527	0	15,572	0	0	447,278

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
54	SUPPORT SERVICES- SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	983,185	230,416	13,784	16,415		3,295			1,247,095
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	983,185	230,416	13,784	16,415	0	3,295	0	0	1,247,095
58	SUPPORT SERVICES- BUSINESS										
59	Direction of Business Support Services	2510	76,800	19,522	659	450		1,070			98,501
60	Fiscal Services	2520	90,869	6,251	39,269	329		2,311			139,029
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550			649	1,380					2,029
63	Food Services	2560			713,448	671					714,119
64	Internal Services	2570									0
65	Total Support Services - Business	2500	167,669	25,773	754,025	2,830	0	3,381	0	0	953,678
66	SUPPORT SERVICES- CENTRAL										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660	281,775	54,252	32,640	45,359	5,102				419,128
72	Total Support Services - Central	2600	281,775	54,252	32,640	45,359	5,102	0	0	0	419,128
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	3,598,856	740,247	1,108,436	141,111	17,548	30,597	0	0	5,636,795
75	COMMUNITY SERVICES (ED)	3000									0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110						2,426			2,426
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	Total Payments to Other Govt Units (In-State)	4100			0			2,426			2,426
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						295,043			295,043
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	Total Payments to Other Govt Units - Tuition (In State)	4200						295,043			295,043
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	Total Payments to Other Govt Units-Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0						0
102	Total Payments to Other Govt Units	4000			0			297,469			297,469
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110									0

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
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	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200									0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	5000									0
114	Total Direct Disbursements/Expenditures		14,083,265	2,995,433	1,241,917	666,510	141,096	353,209	0	0	19,481,430
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(45,184)
116											
117	20 OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2400									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			115,714		1,472,794				1,588,508
124	Operation & Maintenance of Plant Services	2540	746,411	132,769	290,231	751,097	176,870				2,097,378
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	746,411	132,769	405,945	751,097	1,649,664	0	0	0	3,685,886
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	746,411	132,769	405,945	751,097	1,649,664	0	0	0	3,685,886
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST. & GOVT. UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT. UNITS (IN-STATE)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Programs	4140									0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400									0
139	Total Payments to Other Govt. Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop. 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	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	5000									0
151	Total Direct Disbursements/Expenditures		746,411	132,769	405,945	751,097	1,649,664	0	0	0	3,685,886
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(826,122)
153											

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4030									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0
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	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,354,200			1,354,200
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)	5300						3,545,000			3,545,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
172	Total Debt Services	5000			0			4,899,200			4,899,200
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				0			4,899,200			4,899,200
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,081
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										0
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	42,376	9,766	1,734,624	13,807		64			1,800,637
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	42,376	9,766	1,734,624	13,807	0	64	0	0	1,800,637
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
188	Payments for Regular Programs	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Govt Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									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**

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
197	DEBT SERVICES - (RN)	5300									
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0
207	(Lease/Purchase Principal Retired)	5400									0
208	DEBT SERVICES - OTHER (Describe & Itemize)	5000						0			0
209	PROVISION FOR CONTINGENCIES (RN)	5000									
210	Total Disbursements/ Expenditures		42,376	9,766	1,734,624	13,807	0	64	0	0	1,800,637
211	Excess (Deficiency) of Receipts/Revenue Over Disbursements/Expenditures										(161,209)
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	2000									
215	Regular Programs	1100		112,931							112,931
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		144,133							144,133
218	Special Education Programs - Pre-K	1225									0
219	Remedial and Supplemental Programs - K-12	1250		6,020							6,020
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400									0
223	Intercholastic Programs	1500		17,266							17,266
224	Summer School Programs	1600		29,769							29,769
225	Gifted Programs	1650		54							54
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		1,084							1,084
228	Truants' Alternative & Optional Programs	1900									0
229	Total Instruction	1000		311,257							311,257
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		15,722							15,722
233	Guidance Services	2120		16,986							16,986
234	Health Services	2130		18,703							18,703
235	Psychological Services	2140		719							719
236	Speech Pathology & Audiology Services	2150		1,198							1,198
237	Other Support Services - Pupils (Describe & Itemize)	2190		21,392							21,392
238	Total Support Services - Pupils	2100		74,720							74,720
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		2,966							2,966
241	Educational Media Services	2220		45,572							45,572
242	Assessment & Testing	2230		1,095							1,095
243	Total Support Services - Instructional Staff	2200		49,633							49,633
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		14,315							14,315

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
247	Service Area Administrative Services	2330		6,249							6,249
248	Claims Paid from Self Insurance Fund	2361									0
249	Worknet Compensation or Worknet Occupation Disease Act Pmts	2362									0
250	Unemployment Insurance Pmts	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		68,970							68,970
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	Total Support Services - General Administration	2300		89,534							89,534
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410									
260	Other Support Services - School Administration (Describe & Itemize)	2490		67,765							67,765
261	Total Support Services - School Administration	2400		67,765							67,765
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510		1,004							1,004
264	Fiscal Services	2520		17,440							17,440
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Services	2540		149,970							149,970
267	Pupil Transportation Services	2550									0
268	Food Services	2560									0
269	Internal Services	2570		168,414							168,414
270	Total Support Services - Business	2500									
271	SUPPORT SERVICES - CENTRAL										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development, & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660		53,044							53,044
277	Total Support Services - Central	2600		53,044							53,044
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		503,110							503,110
280	COMMUNITY SERVICES (N/A/SS)	3000									0
281	PAYMENTS TO OTHER DIST. & GOVT. UNITS (N/A/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Govt. Units	4000		0							0
286	DEBT SERVICES (N/A/SS)	5000									0
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
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	Total Debt Services - Interest	5000						0			0
294	PROVISION FOR CONTINGENCIES (N/A/SS)	6300									0
295	Total Disbursements/Expenditures			814,367							814,367
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							0			373,275
297											

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)										
306	Payments to Regular Programs (In-State)	4110									0
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	Total Payments to Other Govt Units	4000			0			0			0
311	PROVISIONS FOR CONTINGENCIES (ASC/G)	6000									
312	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										359
314											
315											
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupation Disease Act Pymts	2362			71,116						71,116
321	Unemployment Insurance Payments	2363			1,615						1,615
322	Insurance Payments (Regular or Self-Insurance)	2364			262,964						262,964
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	694,066	145,128	176,399	7,160	24,387				1,047,140
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369									0
328	Property Insurance (Buildings & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	694,066	145,128	512,094	7,160	24,387	0	0	0	1,382,835
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICES (TF)	5300									
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt	5150									0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									
342	Total Disbursements/Expenditures		694,066	145,128	512,094	7,160	24,387	0	0	0	1,382,835
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										132,238

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
345	90- FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	SUPPORT SERVICES - BUSINESS										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Services	2540			53,307	1,235	239,879				294,421
350	Total Support Services - Business	2500	0	0	53,307	1,235	239,879	0	0	0	294,421
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	53,307	1,235	239,879	0	0	0	294,421
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	Total Payments to Other Govt Units	4000						0			0
358	DEBT SERVICES (FP&S)	5000									
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000									
367	Total Disbursements/Expenditures		0	0	53,307	1,235	239,879	0	0	0	294,421
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										208,769

**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	10 - EDUCATIONAL FUND (ED)				
4	INSTRUCTION (ED)				
5	Regular Programs			1000	
6	Tuition Payment to Charter Schools			1100	8,938,050
7	Pre-K Programs			1115	
8	Special Education Programs (Functions 1200-1220)			1125	
9	Special Education Programs Pre-K			1200	2,557,900
10	Remedial and Supplemental Programs K-12			1225	
11	Remedial and Supplemental Programs Pre-K			1250	245,200
12	Adult/Continuing Education Programs			1275	
13	CTE Programs			1300	
14	Interscholastic Programs			1400	1,090,350
15	Summer School Programs			1500	785,500
16	Gifted Programs			1600	8,900
17	Driver's Education Programs			1650	
18	Bilingual Programs			1700	129,900
19	Truant Alternative & Optional Programs			1800	
20	Pre-K Programs - Private Tuition			1900	
21	Regular K-12 Programs - Private Tuition			1910	
22	Special Education Programs K-12 - Private Tuition			1911	
23	Special Education Programs Pre-K - Tuition			1912	
24	Remedial/Supplemental Programs K-12 - Private Tuition			1913	
25	Remedial/Supplemental Programs Pre-K - Private Tuition			1914	1,000
26	Adult/Continuing Education Programs - Private Tuition			1915	
27	CTE Programs - Private Tuition			1916	
28	Interscholastic Programs - Private Tuition			1917	
29	Summer School Programs - Private Tuition			1918	
30	Gifted Programs - Private Tuition			1919	
31	Bilingual Programs - Private Tuition			1920	
32	Truants Alternative/Optional Ed Progrms - Private Tuition			1921	
33	Total Instruction ⁵⁰			1922	
34	SUPPORT SERVICES (ED)			1000	13,736,800
35	SUPPORT SERVICES - PUPILS			2000	
36	Attendance & Social Work Services			2110	490,900
37	Guidance Services			2120	705,800
38	Health Services			2130	165,750
39	Psychological Services			2140	94,600
40	Speech Pathology & Audiology Services			2150	138,250
41	Other Support Services - Pupils <i>(Describe & Itemize)</i>			2190	136,700
42	Total Support Services - Pupils			2100	1,732,000
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF				
44	Improvement of Instruction Services			2210	302,700
45	Educational Media Services			2220	521,300
46	Assessment & Testing			2230	156,800
47	Total Support Services - Instructional Staff			2200	980,800
48	SUPPORT SERVICES - GENERAL ADMINISTRATION				
49	Board of Education Services			2310	159,400
50	Executive Administration Services			2320	273,600
51	Special Area Administration Services			2330	41,200
52	Tort Immunity Services			2360 - 2370	
53	Total Support Services - General Administration			2300	474,200

**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	SUPPORT SERVICES - SCHOOL ADMINISTRATION				
55	Office of the Principal Services			2410	1,269,000
56	Other Support Services - School Admin (Describe & Itemize)			2490	
57	Total Support Services - School Administration			2400	1,269,000
58	SUPPORT SERVICES - BUSINESS				
59	Direction of Business Support Services			2510	105,400
60	Fiscal Services			2520	156,700
61	Operation & Maintenance of Plant Services			2540	
62	Pupil Transportation Services			2550	3,000
63	Food Services			2560	871,000
64	Internal Services			2570	
65	Total Support Services - Business			2500	1,136,100
66	SUPPORT SERVICES - CENTRAL				
67	Direction of Central Support Services			2610	
68	Planning, Research, Development, & Evaluation Services			2620	
69	Information Services			2630	
70	Staff Services			2640	
71	Data Processing Services			2660	448,400
72	Total Support Services - Central			2600	448,400
73	Other Support Services (Describe & Itemize)			2900	800
74	Total Support Services			2000	6,041,300
75	COMMUNITY SERVICES (ED)			3000	
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)			4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)				
78	Payments for Regular Programs			4110	2,000
79	Payments for Special Education Programs			4120	
80	Payments for Adult/Continuing Education Programs			4130	
81	Payments for CTE Programs			4140	
82	Payments for Community College Programs			4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)			4190	
84	Total Payments to Other Govt Units (In-State)			4100	2,000
85	Payments for Regular Programs - Tuition			4210	
86	Payments for Special Education Programs - Tuition			4220	405,000
87	Payments for Adult/Continuing Education Programs - Tuition			4230	
88	Payments for CTE Programs - Tuition			4240	
89	Payments for Community College Programs - Tuition			4270	
90	Payments for Other Programs - Tuition			4280	
91	Other Payments to In-State Govt Units			4290	33,200
92	Total Payments to Other Govt Units (In State)			4200	438,200
93	Payments for Regular Programs - Transfers			4310	
94	Payments for Special Education Programs - Transfers			4320	
95	Payments for Adult/Continuing Ed Programs-Transfers			4330	
96	Payments for CTE Programs - Transfers			4340	
97	Payments for Community College Program - Transfers			4370	
98	Payments for Other Programs - Transfers			4380	
99	Other Payments to In-State Govt Units - Transfers			4390	
100	Total Payments to Other Govt Units -Transfers (In-State)			4300	0
101	Payments to Other Govt Units (Out-of-State)			4400	
102	Total Payments to Other Govt Units			4000	440,200
103	DEBT SERVICES (ED)			5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT				
105	Tax Anticipation Warrants			5110	

**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			
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	
114	Total Direct Disbursements/Expenditures		20,218,300
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - POPLES		
120	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100	
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	2,052,100
124	Operation & Maintenance of Plant Services	2540	2,020,400
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	Total Support Services - Business	2500	4,072,500
128	Other Support Services (Describe & Itemize)	2500	
129	Total Support Services	2000	4,072,500
130	COMMUNITY SERVICES (O&M)	3000	
131	PAYMENTS TO OTHER DIST. & GOVT. UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT. UNITS (IN-STATE)		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	
139	Total Payments to Other Govt. Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	Total Debt Service - Interest on Short-Term Debt	5100	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	230,000
151	Total Direct Disbursements/Expenditures		4,302,500
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
153			

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

A			B	L
1	Description (Enter Whole Dollars)	Func#	Budget	
2				
154	30- DEBT SERVICES (DS)			
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000		
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			
157	Payments for Regular Programs	4110		
158	Payments for Special Education Programs	4120		
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190		
160	Total Payments to Other Districts & Govt Units (In-State)	4000		0
161	DEBT SERVICES (DS)	5000		
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
163	Tax Anticipation Warrants	5110		
164	Tax Anticipation Notes	5120		
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		
166	State Aid Anticipation Certificates	5140		
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150		
168	Total Debt Services - Interest On Short-Term Debt	5100		0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200		1,354,200
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Reflected)	5300		
171	DEBT SERVICES - OTHER (Describe & Itemize)	9400		3,545,000
172	Total Debt Services	5000		4,899,200
173	PROVISION FOR CONTINGENCIES (DS)	6000		
174	Total Disbursements/ Expenditures			4,899,200
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			
176				
177	40- TRANSPORTATION FUND (TR)			
178	SUPPORT SERVICES (TR)			
179	SUPPORT SERVICES - PUPILS			
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100		
181	SUPPORT SERVICES - BUSINESS			
182	Pupil Transportation Services	2550		1,756,500
183	Other Support Services (Describe & Itemize)	2900		
184	Total Support Services	2000		1,756,500
185	COMMUNITY SERVICES (TR)	3000		
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		
187	PAYMENTS TO OTHER GOVT UNITS (In-STATE)			
188	Payments for Regular Programs	4110		
189	Payments for Special Education Programs	4120		
190	Payments for Adult/Continuing Education Programs	4130		
191	Payments for CTE Programs	4140		
192	Payments for Community College Programs	4170		
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190		
194	Total Payments to Other Govt. Units (In-State)	4100		0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400		
196	Total Payments to Other Govt Units	4000		0

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

1	2	A	B	L
		Description (Enter Whole Dollars)	Funct #	Budget
197				
198		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
199		Tax Anticipation Warrants	5110	
200		Tax Anticipation Notes	5120	
201		Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
202		State Aid Anticipation Certificates	5140	
203		Other Interest on Short-Term Debt (Describe & Itemize)	5150	
204		Total Debt Services - Interest On Short-Term Debt	5100	0
205		DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	
		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
		(Lease/Purchase Principal Retired)		
206		DEBT SERVICE - OTHER (Describe & Itemize)	5400	
207		Total Debt Services	5000	0
208		PROVISION FOR CONTINGENCIES (FPA)	6000	75,000
209		Total Disbursements/Expenditures		1,811,500
210		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
211				
212				
213		50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
214		INSTRUCTION (MR/SS)	3000	
215		Regular Programs	1100	134,850
216		Pre-K Programs	1125	
217		Special Education Programs (Functions 1200-1220)	1200	120,200
218		Special Education Programs - Pre-K	1225	
219		Remedial and Supplemental Programs - K-12	1250	1,800
220		Remedial and Supplemental Programs - Pre-K	1275	
221		Adult/Continuing Education Programs	1300	
222		CTE Programs	1400	17,400
223		Intercholastic Programs	1500	31,200
224		Summer School Programs	1600	100
225		Gifted Programs	1650	
226		Driver's Education Programs	1700	1,600
227		Bilingual Programs	1800	
228		Transit Alternative & Optional Programs	1900	
229		Total Instruction	1000	307,150
230		SUPPORT SERVICES (MR/SS)	2000	
231		SUPPORT SERVICES - PUPILS		
232		Attendance & Social Work Services	2110	10,400
233		Guidance Services	2120	17,800
234		Health Services	2130	22,300
235		Psychological Services	2140	1,200
236		Speech Pathology & Audiology Services	2150	1,300
237		Other Support Services - Pupils (Describe & Itemize)	2190	28,200
238		Total Support Services - Pupils	2100	81,200
239		SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240		Improvement of Instruction Services	2210	3,500
241		Educational Media Services	2220	49,300
242		Assessment & Testing	2230	1,500
243		Total Support Services - Instructional Staff	2200	54,300
244		SUPPORT SERVICES - GENERAL ADMINISTRATION		
245		Board of Education Services	2310	
246		Executive Administration Services	2320	15,000

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

	A		B	L
	Description (Enter Whole Dollars)		Funct #	Budget
1				
2				
247	Service Area Administrative Services		2330	6,400
248	Claims Paid from Self Insurance Fund		2361	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts		2362	
250	Unemployment Insurance Pymts		2363	
251	Insurance Payments (Regular or Self-Insurance)		2364	
252	Risk Management and Claims Services Payments		2365	
253	Judgment and Settlements		2366	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction		2367	68,000
255	Reciprocal Insurance Payments		2368	
256	Legal Services		2369	
257	Total Support Services - General Administration		2300	89,400
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
259	Office of the Principal Services		2410	
260	Other Support Services - School Administration (Describe & Itemize)		2490	73,200
261	Total Support Services - School Administration		2400	73,200
262	SUPPORT SERVICES - BUSINESS			
263	Direction of Business Support Services		2510	1,200
264	Fiscal Services		2520	17,000
265	Facilities Acquisition & Construction Services		2530	
266	Operation & Maintenance of Plant Services		2540	160,700
267	Pupil Transportation Services		2550	
268	Food Services		2560	
269	Internal Services		2570	
270	Total Support Services - Business		2500	178,900
271	SUPPORT SERVICES - CENTRAL			
272	Direction of Central Support Services		2610	
273	Planning, Research, Development, & Evaluation Services		2620	
274	Information Services		2630	
275	Staff Services		2640	
276	Data Processing Services		2660	56,700
277	Total Support Services - Central		2600	56,700
278	Other Support Services (Describe & Itemize)		2900	
279	Total Support Services		2000	533,700
280	COMMUNITY SERVICES (MR/SS)		3000	
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)		4000	
282	Payments for Regular Programs		4110	
283	Payments for Special Education Programs		4120	
284	Payments for CTE Programs		4140	
285	Total Payments to Other Govt Units		4000	0
286	DEBT SERVICES (MR/SS)		5000	
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
288	Tax Anticipation Warrants		5110	
289	Tax Anticipation Notes		5120	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes		5130	
291	State Aid Anticipation Certificates		5140	
292	Other (Describe & Itemize)		5150	
293	Total Debt Services - Interest		5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)		6000	
295	Total Disbursements/Expenditures			840,850
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			
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	
2				
288	60 - CAPITAL PROJECTS (CP)			
289	SUPPORT SERVICES (CP)	2000		
300	SUPPORT SERVICES- BUSINESS			
301	Facilities Acquisition and Construction Services	2550		
302	Other Support Services (Describe & Itemize)	2900		
303	Total Support Services	2000	0	
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000		
305	PAYMENTS TO OTHER GOVT UNITS (In-State)			
306	Payments to Regular Programs (In-State)	4110		
307	Payments for Special Education Programs	4120		
308	Payments for CTE Programs	4140		
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		
310	Total Payments to Other Govt Units	4000	0	
311	PROVISIONS FOR CONTINGENCIES (SALGO)	6000	16,900	
312	Total Disbursements/ Expenditures		16,900	
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			
314				
315	70 - WORKING CASH (WC)			
316				
317	80 - TORT FUND (TF)			
318	SUPPORT SERVICES - GENERAL ADMINISTRATION			
319	Claims Paid from Self Insurance Fund	2361		
320	Workers' Compensation or Workers' Occupation Disease Act Pymts	2362	50,000	
321	Unemployment Insurance Payments	2363	50,000	
322	Insurance Payments (Regular or Self-Insurance)	2364	280,000	
323	Risk Management and Claims Services Payments	2365		
324	Judgment and Settlements	2366		
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,091,000	
326	Reciprocal Insurance Payments	2368		
327	Legal Services	2369		
328	Property Insurance (Buildings & Grounds)	2371		
329	Vehicle Insurance (Transportation)	2372		
330	Total Support Services - General Administration	2000	1,511,000	
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000		
332	Payments for Regular Programs	4110		
333	Payments for Special Education Programs	4120		
334	Total Payments to Other Dist & Govt Units	4000	0	
335	DEBT SERVICES (TF)	5000		
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
337	Tax Anticipation Warrants	5110		
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		
339	Other Interest or Short-Term Debt	5150		
340	Total Debt Services - Interest on Short-Term Debt	5000	0	
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	100,000	
342	Total Disbursements/Expenditures		1,611,000	
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			
344				

**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			
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	
349	Operation & Maintenance of Plant Services	2540	2,000,000
350	Total Support Services - Business	2500	2,000,000
351	Other Support Services (Describe & Itemize)	2900	
352	Total Support Services	2000	2,000,000
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
354	Payments to Regular Programs	4110	
355	Payments to Special Education Programs	4120	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
357	Total Payments to Other Govt Units	4000	0
358	DEBT SERVICES (FP&S)	5000	
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
360	Tax Anticipation Warrants	5110	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
362	Total Debt Service - Interest on Short-Term Debt	5100	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300	
364	Principal Retired)		
365	Total Debt Service	5000	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000	
367	Total Disbursements/Expenditures		2,200,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	8,484,025		8,484,025	8,918,882	8,918,882
5	Operations & Maintenance	2,305,448		2,305,448	2,423,609	2,423,609
6	Debt Services **	4,885,692		4,885,692	4,995,543	4,995,543
7	Transportation	1,106,620		1,106,620	1,163,332	1,163,332
8	Municipal Retirement	668,570		668,570	575,850	575,850
9	Capital Improvements	0		0		0
10	Working Cash	461,082		461,082	484,722	484,722
11	Tort Immunity	1,496,696		1,496,696	1,600,551	1,600,551
12	Fire Prevention & Safety	461,081		461,081	484,722	484,722
13	Leasing Levy	461,081		461,081	484,722	484,722
14	Special Education	184,437		184,437	193,889	193,889
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	498,906		498,906	425,586	425,586
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	21,013,638	0	21,013,638	21,751,408	21,751,408
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).					

Print Date: 10/28/2019
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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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1				Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2				Cash Basis Fund Balance as of July 1, 2018						
3				RECEIPTS:						
4				Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100					
5				Earnings on Investments	10, 20, 40, 50 or 60-1500					
6				Drivers' Education Fees	10-1970					
7				School Facility Occupation Tax Proceeds	30 or 60-1983					
8				Driver Education	10 or 20-3370					
9				Other Receipts (Describe & Itemize)	--					
10				Sale of Bonds	10, 20, 40 or 60-7200					
11				Total Receipts		0	184,437	0	0	119,047
12				DISBURSEMENTS:						
13				Instruction	10 or 50-1000					
14				Facilities Acquisition & Construction Services	20 or 60-2530					
15				Tort Immunity Services	10, 20, 40-2360-2370		184,437			119,047
16				DEBT SERVICE						
17				Debt Services - Interest on Long-Term Debt	30-5200					
18				Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
19				Debt Services Other (Describe & Itemize)	30-5400					
20				Total Debt Services						
21				Other Disbursements (Describe & Itemize)	--					
22				Total Disbursements		0	184,437	0	0	119,047
23				Ending Cash Basis Fund Balance as of June 30, 2019		0	0	0	0	0
24				Reserved Fund Balance	714					
25				Unreserved Fund Balance	730					
26						0	0	0	0	0
27										
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28										
29										
30				Yes ☐ No ☐	Has the entity established an insurance reserve pursuant to 745 ILCS 10/5-103?					
31					If yes, list in the aggregate the following:					
32					Total Claims Payments:					
33					Total Reserve Remaining:					
34					In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.					
35				Expenditures:						
36				Workers' Compensation Act and/or Workers' Occupational Disease Act						
37				Unemployment Insurance Act						
38				Insurance (Regular or Self-Insurance)						
39				Risk Management and Claims Service						
40				Judgments/Settlements						
41				Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
42				Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43				Legal Services						
44				Principal and Interest on Tort Bonds						
45										
46										
47										
48										

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

^b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30, 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	3,689,740	1,451,414		5,141,154						5,141,154
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	76,022,198	261,259		76,283,457	50	29,672,940	2,121,288		31,794,228	44,489,229
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,743,104			4,743,104	20	2,857,981	215,756		3,073,737	1,669,367
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,052,754	176,870		6,229,624	10	5,857,352	200,014		6,057,366	172,258
13	5 Yr Schedule	252	2,697,353			2,697,353	5	2,393,085	148,371		2,541,456	155,897
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	-					0
16	Total Capital Assets	200	93,205,149	1,889,543	0	95,094,692	10	40,781,358	2,685,429	0	43,466,787	51,627,905
17	Non-Capitalized Equipment	700				0						
18	Allowable Depreciation								2,685,429			

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)	This schedule is completed for school districts only.										Sheet: Box		ACCOUNT NO. - TITLE		Amount		Fund		LESS OFFSETTING RECEIPTS/REVENUES:																																																																																																																																																																					
A	B	C	D	E	F																																																																																																																																																																																			
1411	Regular - Transp Fees from Pupils or Parents (In State)	1413	Regular - Transp Fees from Other Sources (In State)	1415	Regular - Transp Fees from Co-curricular Activities (In State)	1416	Regular Transp Fees from Other Sources (Out of State)	1431	CTE - Transp Fees from Pupils or Parents (In State)	1433	CTE - Transp Fees from Other Sources (In State)	1434	CTE - Transp Fees from Other Sources (Out of State)	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	1443	Special Ed - Transp Fees from Other Sources (In State)	1444	Special Ed - Transp Fees from Other Sources (Out of State)	1600	Total Food Service	1700	Total District/School Activity Income	1811	Rentals - Regular Textbooks	1813	Rentals - Other (Describe & Itemize)	1819	Rentals - Other (Describe & Itemize)	1821	Sales - Regular Textbooks	1829	Sales - Other (Describe & Itemize)	1890	Other (Describe & Itemize)	1910	Rentals	1940	Services Provided Other Districts	1991	Payment from Other Districts	1993	Other Local Fees (Describe & Itemize)	3100	Total Special Education	3200	Total Career and Technical Education	3300	Total Bilingual Ed	3365	State Free Lunch & Breakfast	3370	School Breakfast Initiative	3377	Driver Education	3500	Total Transportation	3610	Learning Improvement - Change Grants	3660	Scientific Literacy	3695	Tenant Alternative/Optional Education	3766	Chicago General Education Block Grant	3767	Chicago Educational Services Block Grant	3775	School Safety & Educational Improvement Block Grant	3780	Technology - Technology for Success	3815	State Charter Schools	3925	School Infrastructure - Maintenance Projects	3999	Other Restricted Revenue from State Sources	4045	Head Start (Subtract)	4045	-	4100	Total Title V	4200	Total Food Service	4300	Total Title I	4400	Total Title IV	4620	Fed - Spec Education - IDEA - Flow Through	4625	Fed - Spec Education - IDEA - Room & Board	4630	Fed - Spec Education - IDEA - Discretionary	4639	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4700	Total CTE - Perkins	4800	Total ARPA Program Adjustments	4901	Race to the Top	4902	Race to the Top-Freshhood Expansion Grant	4905	Title III - Immigrant Education Program (IEP)	4909	Title III - Language Inst Program - Linked Eng (LEP)	4920	McKinney Education for Homeless Children	4930	Title II - Eisenhower Professional Development Formula	4932	Title II - Teacher Quality	4960	Federal Charter Schools	4981	State Assessment Grants	4982	Grant for State Assessments and Related Activities	4991	Medicaid Matching Funds - Administrative Outreach	4992	Medicaid Matching Funds - Fee-for-Service Program	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	5100	Special Education Contributions from EBF Funds **	5300	English Learning (Bilingual) Contributions from EBF Funds ***	3,076,337	Total Deductions for PCTC Computation Line 84 through Line 172	22,549,021	Net Operating Expenses for Tuition Computation (Line 77 minus Line 174)	2,685,429	Total Depreciation Allowance (from page 26, Line 18, Col I)	25,234,450	Total Allowance for PCTC Computation (Line 175 plus Line 176)	2,218,01	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019	11,377,07	Total Estimated PCTC (Line 177 divided by Line 178) *																																									

Instructions:

1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.

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

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)				99,505			
8	Fiscal Services (1-2520) and (5-2520)				156,469			
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)				1,966,258			
10	Food Services (1-2560) Must be less than (P16, Col E-F, L63)				714,119			
11	Value of Commodities Received for Fiscal Year 2019 (Include the value of commodities when determining if a Single Audit is required).				50,588			
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)				467,070			
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction		1000		13,734,875		13,734,875	
20	Support Services:							
21	Pupil		2100		1,750,065		1,750,065	
22	Instructional Staff		2200		931,458		931,458	
23	General Admin.		2300		1,895,260		1,895,260	
24	School Admin		2400		1,314,860		1,314,860	
25	Business:							
26	Direction of Business Spt. Srv.		2510	0	99,505	0	99,505	
27	Fiscal Services		2520	0	156,469	0	156,469	
28	Oper. & Maint. Plant Services		2540		2,070,478	104,220	1,966,258	
29	Pupil Transportation		2550		1,802,666		1,802,666	
30	Food Services		2560		0	0	0	
31	Internal Services		2570	0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.		2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		0		0	
35	Information Services		2630		0		0	
36	Staff Services		2640	0	0	0	0	
37	Data Processing Services		2660	0	467,070	0	467,070	
38	Other:		2900		0		0	
39	Community Services		3000		0		0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)							
41	Total			0	23,538,431	104,220	23,434,211	
42								
43								
44								
45								
46								

A		B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTS				
2	School Code, Section 17-1.1 (Public Act 3				
3	Fiscal Year Ending June 30, 2019				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6					
7					
8	Check box if this schedule is not applicable..... ☐				
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget				
10	Service or Function (Check all that apply)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs	X		X	
14	Employee Benefits	X		X	
15	Energy Purchasing	X		X	
16	Food Services	X		X	
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X		X	
20	Investment Pools	X		X	
21	Legal Services	X		X	
22	Maintenance Services	X		X	
23	Personnel Recruitment	X		X	
24	Professional Development	X		X	
25	Shared Personnel	X		X	
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing	X		X	
29	Technology Services				
30	Transportation	X		X	
31	Vocational Education Cooperatives	X		X	
32	All Other Joint/Cooperative Agreements	X		X	
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					

	F	G	H	I	J	K
1	SOURCING					
2	7-0357)					
3						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10						
11	(Limit text to 200 characters, for additional space use line 33 and 38)					
12						
13	Regional Office - Bilingual Program					
14	Outsource Flex Spending					
15	Illinois Energy Consortium					
16	Outsourced food service					
17						
18						
19	Outsource health reimbursement arrangement management					
20	Participate in IL School District Liquid Asset Fund					
21						
22						
23						
24						
25	Belleville Area Special Services Cooperative					
26						
27						
28	State of Illinois Contracts					
29						
30						
31	St Clair Co/BAC Regnl Vocational System					
32	IL High Schoo Assoc, Southwestern Conference					
33						
34						
35						
36						
37						
38						
40						
41						
42						
43						

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)				School District Name: O'Fallon Township High School District 203			RCDT Number: 50-082-2030-17		
Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020			Total	Total
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total		
1. Executive Administration Services	2320	277,142		277,142	286,900		286,900	286,900	
2. Special Area Administration Services	2330	34,072		34,072	34,587		34,587	34,587	
3. Other Support Services - School Administration	2490	0		0	0		0	0	
4. Direction of Business Support Services	2510	98,501	0	98,501	108,200	0	108,200	108,200	
5. Internal Services	2570	0		0	0		0	0	
6. Direction of Central Support Services	2610	0		0	0		0	0	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0	0	
8. Totals		409,715	0	409,715	429,687	0	429,687	429,687	5%
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)									

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.


Signature of Superintendent

11/4/2019
Date

Darcy Benway
Contact Name (for questions)

618-632-3507
Contact Telephone Number

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

☐

The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>.

☐

The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1. Fund 10/Page 10/Acct 1790/Line 81 - 185,621 = \$45,739 Activity Fund Athletics + \$124,363 Activity Fund Band + \$4,439 Activity Fund Chior + \$11,080 Activity Fund Extracurricular - Other
- 2. Fund 10/Page 11/Acct 1993/Line 106 - \$16,484 ID Sales
- 3. Fund 10/Page 11/Acct 1999/Line 107 - (\$557) Other Revenue
- 4. Fund 10/Page 11/Acct 3299/Line 140 = \$129,836 CTE Other
- 5. Fund 10/Page 12/Acct 3999/Line 168 - \$13,405 Other State Revenue
- 6. Fund 10/Page 13/Acct 4399/Line 203 - \$73,166 IL Empower Grant
- 7. Fund 10/Page 14/Acct 4999/Line 265 - \$367,944 = \$152,427 DODEA Math Grant (10-409) + \$117,319 DODEA Science Grant (10-4096) + \$30,970 STEP Revenue + \$9,015 Federal Revenue - Misc + \$58,213 ROTC Revenue
- 8. Fund 10/Page 15/Acct 2190/Line 41 - \$111,274 = \$110,149 ROTC Salaries + \$104 ROTC Health & Life Ins + \$596 ROTC Dental & Vision Ins + \$425 ROTC Uniforms, Other
- 9. Fund 20/Page 11/Acct 1999/Line 107 - \$6,621 Other; undefined by District
- 10. Fund 10/Page 15/Acct 2190/Line 237 - \$21,392 = \$6,811 SS ROTC + \$1,593 MC ROTC + \$12,988 IMRF ROTC
- 11. Fund 80/Page 11/Acct 1999/Line 107 - \$11 Other Local Revenue - Tort Fund

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



[Please insert files above]

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
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 FY2020 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 FY2020 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 FY2020 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <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	19,436,246	2,859,764	1,639,428	538,017	24,473,455
9	Direct Expenditures	19,481,430	3,685,886	1,800,637		24,967,953
10	Difference	(45,184)	(826,122)	(161,209)	538,017	(494,498)
11	Fund Balance - June 30, 2019	550,109	4,073,870	1,587,233	5,951,457	12,162,669
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME		O'Fallon Township High School District 2		CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		RCDT NUMBER		66-003932	
Dr. Darcy Benway		ADDRESS OF AUDITED ENTITY		NAME AND ADDRESS OF AUDIT FIRM	
(Street and/or P.O. Box, City, State, Zip Code)		600 S. Smiley Street O'Fallon		Schorb & Schmersahl, LLC 518 North Main Street Columbia	
E-MAIL ADDRESS:		jlm@stcpa.com		E-MAIL ADDRESS:	
NAME OF AUDIT SUPERVISOR		James R. Schmersahl		NAME OF AUDIT SUPERVISOR	
CPA FIRM TELEPHONE NUMBER		618-281-5195		CPA FIRM TELEPHONE NUMBER	
FAX NUMBER		618-281-6101		FAX NUMBER	

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

O'Fallon Township High School District 203

50-082-2030-17

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

- ☐ 18. TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☐ 19. Obligations and Encumbrances are included where appropriate.
- ☐ 20. FINAL STATUS amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
- ☐ 22. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- ☐ 23. NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.

including, but not limited to:

O'Fallon Township High School District 203
50-082-2030-17
SINGLE AUDIT INFORMATION CHECKLIST

24. Basis of Accounting ☐

25. Name of Entity ☐

26. Type of Financial Statements ☐

27. Subrecipient Information (Mark "N/A" if not applicable) ☐

* ARRA funds are listed separately from "regular" Federal awards ☐

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

28. Audit opinions expressed in opinion letters match opinions reported in Summary. ☐

29. All Summary of Auditor Results questions have been answered. ☐

30. All tested programs and amounts are listed. ☐

31. Correct testing threshold has been entered. (Title 2 CFR §200.518) ☐

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

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format. ☐

33. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters. ☐

34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet). ☐

35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program). ☐

36. Questioned Costs have been calculated where there are questioned costs. ☐

37. Questioned Costs are separated by project year and by program (and sub-project, if necessary). ☐

38. Questioned Costs have been calculated for interest Earned on Excess Cash on Hand. ☐

- Should be based on actual amount of interest earned

- Questioned Costs 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

O'Fallon Township High School District 203
50-082-2030-17
RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR	
Account Summary 7-8, Line 7	Account 4000
Flow-through Federal Revenues	Account 2200
Revenues 9-14, Line 112	
Value of Commodities	
Indirect Cost Info 29, Line 11	
Less: Medicaid Fee-for-Service Program	Account 4992
Revenues 9-14, Line 264	
AFR TOTAL FEDERAL REVENUES:	\$ 1,732,654

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

e-RATE REVENUES	\$ (9,015)
-----------------	------------

ADJUSTED AFR FEDERAL REVENUES

\$ 1,723,639

Total Current Year Federal Revenues Reported on SEFA:

Column D

\$ 1,723,639

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,723,639
--------------------------------	--------------

DIFFERENCE:

\$ -

O'Fallon Township High School District 203

50-082-2030-17

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)		
U.S. Department of Agriculture								0	
Passed Through Illinois State Board of Education:								0	
Child Nutrition Cluster								0	
National School Breakfast	10.553	17-4220	5,635		5,635			5,635	N/A
National School Breakfast	10.553	18-4220	23,118	6,989	23,118		6,989	30,107	N/A
National School Breakfast	10.553	19-4220		33,695			33,695	33,695	N/A
National School Lunch	10.555	17-4210	41,133		41,133			41,133	N/A
National School Lunch	10.555	18-4210	171,170	60,221	171,170		60,221	231,391	N/A
National School Lunch	10.555	19-4210		167,262			167,262	167,262	N/A
Total Child Nutrition Cluster			241,056	268,167	241,056		268,167	509,223	N/A
Commodities	10.550	18-4299	51,457		51,457			51,457	N/A
Commodities	10.550	19-4299		50,588			50,588	50,588	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE			292,513	318,755	292,513		318,755	611,268	
								0	
								0	
								0	
								0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

O'Fallon Township High School District 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)			
U.S. Department of Education									0	
Impact Aid Section 8003, P.L. 874	84.041	23-IL2014-009							0	N/A
Impact Aid Section 8003, P.L. 874	84.041	23-IL2016-009	56,479		56,479				56,479	N/A
Impact Aid Section 8003, P.L. 874	84.041	23-IL2017-009	35,439		35,439				35,439	N/A
Impact Aid Section 8003, P.L. 874	84.041	23-IL2018-009	170,597	83,471	170,597		83,471		254,068	N/A
Impact Aid Section 8003, P.L. 874	84.041	23-IL2019-009		106,594			106,594		106,594	N/A
Passed Through Illinois State Board of Education:									0	
Title I - Grants to Local Education Agencies	84.010A	17-4300	25,738		25,738				25,738	
Title I - Grants to Local Education Agencies	84.010A	18-4300	157,636	25,738	157,636		25,738		183,374	
Title I - Grants to Local Education Agencies	84.010A	19-4300		171,761			171,761		171,761	
Title I - Other	84.010A	18-4399		73,166			73,166		73,166	
Supporting Effective Instruction Agencies	84.367A	17-4932	3,314		3,314				3,314	
Supporting Effective Instruction Agencies	84.367A	18-4932	65,298	8,236	65,298		8,236		73,534	
Supporting Effective Instruction Agencies	84.367A	19-4932		31,479			31,479		31,479	
Title IV - Drug Free	84.424A	18-4400	8,300	1,699	8,300		1,699		9,999	
Title IV - Drug Free	84.424A	19-4400		3,752			3,752		3,752	
									0	

***Include the total amount provided to subrecipients from each Federal program. \$200,510 (b)(4).**

The accompanying notes are an integral part of this schedule.

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

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

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. \$200,510 (b)(2)

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

O'Fallon Township High School District 203

50-082-2030-17

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 Pass through to Subrecipients (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients (F)			
(m) Special Education - Grants to States (IDEA Part B)	84.027 A	17-4625	3,580		3,580			3,580	
(m) Special Education - Grants to States (IDEA Part B)	84.027	17-4620	54,857		54,857			54,857	
(m) Special Education - Grants to States (IDEA Part B)	84.027	18-4620	264,053	135,468	264,053	135,468		399,521	
(m) Special Education - Grants to States (IDEA Part B)	84.027	19-4620		291,880		291,880		291,880	
Passed Through St Clair Co/SWIC Reg Voc Sys:								0	
Title IIC Secondary - CTE Perkins - FY17	84.048	17-4745	2,132		2,132			2,132	N/A
Title IIC Secondary - CTE Perkins - FY18	84.048	18-4745	51,421	757	51,421	757		52,178	N/A
Title IIC Secondary - CTE Perkins - FY19	84.048	19-4745		44,415		44,415		44,415	N/A
TOTAL DEPARTMENT OF EDUCATION			898,844	978,416	898,844	978,415		1,877,260	
U.S. Department of Defense								0	
DOD EA Grant Program	12.556	18-4095	91,193		91,193			91,193	
DOD EA Grant Program	12.556	19-4095		152,427		152,427		152,427	
DOD EA Grant Program	12.556	19-4009		117,319		117,319		117,319	
Impact Aid Section 7703 of 20 USC	84.041	18-4001	35,439		35,439			35,439	N/A
Impact Aid Section 7703 of 20 USC	84.041	19-4001		37,634		37,634		37,634	
JROTC	12.999		70,352	58,213	70,352	58,213		128,565	N/A
TOTAL DEPARTMENT OF DEFENSE			196,984	365,593	196,984	365,593		562,577	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

O'Fallon Township High School District 203

50-082-2030-17

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 Pass through to Subrecipients (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients (F)			
U.S. Department of Health and Human Services:									
Passed Through Illinois Department of Healthcare and Family Service:								0	
Medical Assistance Program (Medicaid II XIX)	93.778	18-4991	19,626		19,626			19,626	N/A
Medical Assistance Program (Medicaid II XIX)	93.778	19-4991		29,905		29,905		29,905	N/A
Passed Through Illinois Department of Human Services:								0	
Rehabilitation Services - Vocational Rehabilitation									
Grants to States	84.126	18-4950	30,970		30,970			30,970	N/A
Rehabilitation Services - Vocational Rehabilitation									
Grants to States	84.126	19-4950		30,970		30,970		30,970	N/A
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			50,596	60,875	50,596	60,875		111,471	
TOTAL FEDERAL			1,438,937	1,723,639	1,438,937	1,723,639		3,162,576	
(m) Denotes Major Program for the year ended June 30, 2019								0	
Nonmonetary assistance is reported in the schedule at the fair market value of the								0	
commodities received and disbursed.								0	
								0	
								0	
								0	
								0	
								0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

O'Fallon Township High School District 203
50-082-2030-17
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2019

Note 1: Basis of Presentation⁵
The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of O'Fallon Township High School District #203 and is presented on the Cash Basis of Accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the General-Purpose financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

UT the federal expenditures presented in the schedule, O'Fallon Township High School District #203 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 O'Fallon Township High School District 203 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$50,588
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0
Total Non-Cash	\$50,588

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

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

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Type of auditor's report issued:

(Unmodified, Qualified, Adverse, Disclaimer)

- Material weakness(es) identified?

- Significant Deficiency(s) identified that are not considered to be material weakness(es)?

- Noncompliance material to the financial statements noted?

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified?

- Significant Deficiency(s) identified that are not considered to be material weakness(es)?

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

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

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
	Total Amount Tested as Major	\$0

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

% tested as Major

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

\$750,000.00

Auditee qualified as low-risk auditee?

NO YES X

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

was a disclaimer."

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

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

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.

O'Fallon Township High School District 203
50-082-2030-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: ¹¹	2019- N/A	2. THIS FINDING IS:	☐ New	☐ Year originally reported?	Repeat from Prior Year?
----------------------------------	-----------	---------------------	------------------------------	--	-------------------------

3. Criteria or specific requirement
N/A

4. Condition
N/A

5. Context¹²
N/A

6. Effect
N/A

7. Cause
N/A

8. Recommendation
N/A

9. Management's response¹³
N/A

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

O'Fallon Township High School District 203
50-082-2030-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2019- N/A	2. THIS FINDING IS:	☐ New	☐ Repeat from Prior year?	Year originally reported?
----------------------------------	-----------	---------------------	------------------------------	--	---------------------------

3. Federal Program Name and Year:	
4. Project No.:	5. CFDA No.:
6. Passed Through:	
7. Federal Agency:	
8. Criteria or specific requirement (including statutory, regulatory, or other citation)	

9. Condition ¹⁵	N/A
10. Questioned Costs ¹⁶	N/A
11. Context ¹⁷	N/A
12. Effect	N/A
13. Cause	N/A
14. Recommendation	N/A
15. Management's response ¹⁸	N/A

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (5200.516 (b)(3)).
¹⁶ Identify questioned costs as required by 5200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

O'Fallon Township High School District 203
50-082-2030-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

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

<u>Current Status</u> ²⁰	<u>Condition</u>	<u>Finding Number</u>
None	None	None

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

¹⁹ Explanation of this schedule - \$200,511 (b)

²⁰ Current Status should include one of the following:

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