

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

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

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

School District  
 Joint Agreement

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>	<b><u>Accounting Basis:</u></b>	<b><u>Certified Public Accountant Information</u></b>
School District/Joint Agreement Number: <b>34-049-1160-26</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>EDER, CASELLA &amp; CO.</b>
County Name: <b>LAKE</b>		Name of Audit Manager: <b>CHERYDEN JUERGENSEN</b>
Name of School District/Joint Agreement: <b>ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 1</b>	<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>	Address: <b>5400 WEST ELM STREET, SUITE 203</b>
Address: <b>884 W. NIPPERSINK</b>	<b><u>Click on the Link to Submit:</u></b> <a href="#">Send ISBE a File</a>	City: <b>MCHENRY</b> State: <b>IL</b> Zip Code: <b>60050</b>
City: <b>ROUND LAKE</b>	<b>0</b>	Phone Number: <b>815-344-1300</b> Fax Number: <b>815-344-1320</b>
Email Address: <a href="mailto:PKIBBONS@RLAS-116.ORG">PKIBBONS@RLAS-116.ORG</a>		IL License Number (9 digit): <b>066-005142</b> Expiration Date: <b>11/30/2021</b>
Zip Code: <b>60073</b>	<b><u>Single Audit Status:</u></b>	ISBE Use Only
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>PAMELA KIBBONS</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:PKIBBONS@RLAS-116.ORG">PKIBBONS@RLAS-116.ORG</a>	Email Address:	Email Address:
Telephone: <b>847-270-9004</b> Fax Number: <b>847-270-9051</b>	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (05/19-version1)**

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (Ex: 00/00/0000)
23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		287,119	416,944	156,694		860,757
<b>Total</b>						860,757

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**EDER, CASELLA & CO.**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2018</u>			Equalized Assessed Valuation (EAV):					397,688,172				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.045498		+ 0.006595		+ 0.003635		= 0.055730		0.000127		
11													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	98,072,470			95,024,411			3,048,059			30,770,865			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 24.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,					54,880,968					
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	<input type="checkbox"/>		c. Long-Term Debt (Principal only)					Acct					
37			Outstanding:.....					511		51,733,410			
38													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>															
4																
5																
6																
7	<b>District Name:</b> ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116															
8	<b>District Code:</b> 34-049-1160-26															
9	<b>County Name:</b> LAKE															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12					<b>Total</b>		<b>Ratio</b>		<b>Score</b>				<b>4</b>			
13	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)		30,770,865.00		0.314		<b>Weight</b>		0.35			
14	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,		98,072,470.00				<b>Value</b>		1.40			
15	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		0.00									
16	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
17	<b>2. Expenditures to Revenue Ratio:</b>															
18	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40		95,024,411.00		0.969		<b>Adjustment</b>		0			
19	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,		98,072,470.00				<b>Weight</b>		0.35			
20	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		0.00									
21	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								0		<b>Value</b>		1.40			
22	Possible Adjustment:															
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70		37,875,962.00		143.49		<b>Weight</b>		0.10			
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360		263,956.70				<b>Value</b>		0.30			
26	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
27	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)				Funds 10, 20 & 40		0.00		100.00		<b>Weight</b>		0.10			
28	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates		18,838,687.55				<b>Value</b>		0.40			
29	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
30	Long-Term Debt Outstanding (P3, Cell H37)						51,733,410.00		5.73		<b>Weight</b>		0.10			
31	Total Long-Term Debt Allowed (P3, Cell H31)						54,880,967.74				<b>Value</b>		0.10			
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																

**Total Profile Score: 3.60 \***

**Estimated 2020 Financial Profile Designation: RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		22,874,352	2,357,805	4,776,836	2,133,936	1,413,002	7,139,874	6,129,648	324,037	81,467
5	Investments	120	2,927,705	314,771	664,670	284,230	193,061	980,700	853,515	0	10,931
6	Taxes Receivable	130	10,553,489	1,326,761	2,918,469	724,099	1,288,306	0	25,326	489,330	181,777
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,859,986	378	0	704,063	0	0	0	0	0
9	Other Receivables	160	316,220	59	0	22,815	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	297,800	270	0	10,511	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>38,829,552</b>	<b>4,000,044</b>	<b>8,359,975</b>	<b>3,879,654</b>	<b>2,894,369</b>	<b>8,120,574</b>	<b>7,008,489</b>	<b>813,367</b>	<b>274,175</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	264,388	266,610	0	59,724	0	591,358	0	17,024	28,000
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	5,910,989	29,811	0	19,549	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	3,825,188	8,364	0	85,971	242,039	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	10,435,554	1,304,098	2,868,631	711,734	1,266,306	0	24,894	480,973	178,673
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>20,436,119</b>	<b>1,608,883</b>	<b>2,868,631</b>	<b>876,978</b>	<b>1,508,345</b>	<b>591,358</b>	<b>24,894</b>	<b>497,997</b>	<b>206,673</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	37,788				20,428				
39	Unreserved Fund Balance	730	18,355,645	2,391,161	5,491,344	3,002,676	1,365,596	7,529,216	6,983,595	315,370	67,502
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>38,829,552</b>	<b>4,000,044</b>	<b>8,359,975</b>	<b>3,879,654</b>	<b>2,894,369</b>	<b>8,120,574</b>	<b>7,008,489</b>	<b>813,367</b>	<b>274,175</b>

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)		Account Groups		
2			Acct. #	Agency Fund	General Fixed Assets
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		102,788		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>102,788</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,005,635	
17	Building & Building Improvements	230		97,758,032	
18	Site Improvements & Infrastructure	240		3,567,782	
19	Capitalized Equipment	250		7,197,408	
20	Construction in Progress	260		2,256,040	
21	Amount Available in Debt Service Funds	340			5,491,344
22	Amount to be Provided for Payment on Long-Term Debt	350			46,242,066
23	<b>Total Capital Assets</b>			<b>111,784,897</b>	<b>51,733,410</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	102,788		
34	<b>Total Current Liabilities</b>		<b>102,788</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			51,733,410
37	<b>Total Long-Term Liabilities</b>				<b>51,733,410</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			111,784,897	
41	<b>Total Liabilities and Fund Balance</b>		<b>102,788</b>	<b>111,784,897</b>	<b>51,733,410</b>



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	22,282,383	3,723,369	5,833,469	1,615,353	2,794,874	47,555	187,675	1,006,093	368,367
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	55,026,284	3,679,028	166,201	2,833,208	22,086	0	0	0	0
7	FEDERAL SOURCES	4000	8,725,170	0	0	0	208,475	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		86,033,837	7,402,397	5,999,670	4,448,561	3,025,435	47,555	187,675	1,006,093	368,367
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,238,852	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		90,272,689	7,402,397	5,999,670	4,448,561	3,025,435	47,555	187,675	1,006,093	368,367
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	52,550,974				1,088,321				
13	Support Services	2000	26,080,879	7,530,135		5,019,139	1,682,301	2,892,329		897,432	409,741
14	Community Services	3000	306,351	0		0	27,316				
15	Payments to Other Districts & Governmental Units	4000	3,536,933	0	0	0	26,210	0		0	0
16	Debt Service	5000	0	0	5,829,200	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		82,475,137	7,530,135	5,829,200	5,019,139	2,824,148	2,892,329		897,432	409,741
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,238,852	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		86,713,989	7,530,135	5,829,200	5,019,139	2,824,148	2,892,329		897,432	409,741
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		3,558,700	(127,738)	170,470	(570,578)	201,287	(2,844,774)	187,675	108,661	(41,374)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	6,000,000		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	6,000,000	0	0	0
44	<b>Total Other Sources of Funds</b>		0	6,000,000	0	0	0	6,000,000	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	2,000,000	0		4,000,000					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	6,000,000	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		2,000,000	6,000,000	0	4,000,000	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(2,000,000)	0	0	(4,000,000)	0	6,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,558,700	(127,738)	170,470	(4,570,578)	201,287	3,155,226	187,675	108,661	(41,374)
79	<b>Fund Balances - July 1, 2018</b>		16,834,733	2,518,899	5,320,874	7,573,254	1,184,737	4,373,990	6,795,920	206,709	108,876
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2019</b>		18,393,433	2,391,161	5,491,344	3,002,676	1,386,024	7,529,216	6,983,595	315,370	67,502

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		17,858,128	2,564,073	5,750,579	1,426,868	1,009,059	0	49,904	988,581	358,199
6	Leasing Purposes Levy <sup>8</sup>	1130	197,995	36,131							
7	Special Education Purposes Levy	1140	2,712,261	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,506,308				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	24,826	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>20,768,384</b>	<b>2,600,204</b>	<b>5,750,579</b>	<b>1,426,868</b>	<b>2,540,193</b>	<b>0</b>	<b>49,904</b>	<b>988,581</b>	<b>358,199</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	0	0	0	0	226,388	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	190,960								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	12,254								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>203,214</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				26,629					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				19,050					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					45,679					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	590,053	25,030	82,890	141,687	28,293	47,555	137,771	291	4,918
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		590,053	25,030	82,890	141,687	28,293	47,555	137,771	291	4,918
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	55,447								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		55,447								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	16,162	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	234,196	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	46,414	0							
82	<b>Total District/School Activity Income</b>		296,772	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	739								
93	<b>Total Textbook Income</b>		739								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	16,377							
96	Contributions and Donations from Private Sources	1920	224,282	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	22,645	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	89,416	1,053,441	0	767	0	0		17,221	5,250
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	13,026								
102	Proceeds from Vendors' Contracts	1980	17,501	289	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0						
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	23,549	5,383	0	352	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		367,774	1,098,135	0	1,119	0	0	0	17,221	5,250
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	22,282,383	3,723,369	5,833,469	1,615,353	2,794,874	47,555	187,675	1,006,093	368,367

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	53,732,636	3,679,028	166,201	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	<b>Total Unrestricted Grants-In-Aid</b>		<b>53,732,636</b>	<b>3,679,028</b>	<b>166,201</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	631,814			0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
127	Special Education - Personnel	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	8,794			0					
129	Special Education - Orphanage - Summer Individual	3130	0			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0					
132	<b>Total Special Education</b>		<b>640,608</b>	<b>0</b>		<b>0</b>					
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	16,597	0			0				
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	0	0			0				
141	<b>Total Career and Technical Education</b>		<b>16,597</b>	<b>0</b>			<b>0</b>				
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	65,483								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	58,293	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500	0	0		1,144,740	0				
153	Transportation - Special Education	3510	0	0		1,688,468	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>2,833,208</b>	<b>0</b>				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	400,510	0		0	20,395				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	112,157	0	0	0	1,691	0	0	0	0
169	<b>Total Restricted Grants-In-Aid</b>		<b>1,293,648</b>	<b>0</b>	<b>0</b>	<b>2,833,208</b>	<b>22,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
170	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>55,026,284</b>	<b>3,679,028</b>	<b>166,201</b>	<b>2,833,208</b>	<b>22,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
171	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
172	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0	0	0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
181	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
183	<b>TITLE V</b>										
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
185	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	<b>Total Title V</b>		0	0		0	0				
189	<b>FOOD SERVICE</b>										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	2,893,096				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	635,058				0				
194	Summer Food Service Program	4225	0				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	20,710								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	<b>Total Food Service</b>		3,548,864				0				
199	<b>TITLE I</b>										
200	Title I - Low Income	4300	2,572,653	0		0	119,726				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	25,728	0		0	0				
204	<b>Total Title I</b>		2,598,381	0		0	119,726				
205	<b>TITLE IV</b>										
206	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	<b>Total Title IV</b>		0	0		0	0				
210	<b>FEDERAL - SPECIAL EDUCATION</b>										
211	Fed - Spec Education - Preschool Flow-Through	4600	49,796	0		0	5,255				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	860,028	0		0	82,301				
214	Fed - Spec Education - IDEA - Room & Board	4625	83,380	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	<b>Total Federal - Special Education</b>		993,204	0		0	87,556				
218	<b>CTE - PERKINS</b>										
219	CTE - Perkins - Title III E - Tech Prep	4770	36,621	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	<b>Total CTE - Perkins</b>		36,621	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)		0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	187,098			0	779				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	74,597	0		0	414				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	248,168	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	1,038,237	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		8,725,170	0	0	0	208,475	0		0	0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	8,725,170	0	0	0	208,475	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		86,033,837	7,402,397	5,999,670	4,448,561	3,025,435	47,555	187,675	1,006,093	368,367



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	24,040,847	3,831,969	632,633	999,442	75,508	10,384	121,023	0	29,711,806	29,376,179
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	336,635	75,642	312	13,309	0	0	1,934	0	427,832	345,532
8	Special Education Programs (Functions 1200-1220)	1200	7,459,706	1,379,659	66,341	39,298	0	0	7,080	0	8,952,084	9,010,714
9	Special Education Programs Pre-K	1225	791,938	174,812	5,455	15,353	0	0	819	0	988,377	1,043,508
10	Remedial and Supplemental Programs K-12	1250	912,394	147,167	0	0	0	0	0	0	1,059,561	1,063,326
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	871,597	136,688	8,723	40,624	0	12	5,521	0	1,063,165	1,097,947
14	Interscholastic Programs	1500	1,197,514	25,802	93,773	173,192	20,905	65,996	21,215	0	1,598,397	1,369,563
15	Summer School Programs	1600	302,868	8,389	166	7,512	0	0	0	0	318,935	187,968
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	53,471	799	9,797	2,191	0	0	0	0	66,258	56,500
18	Bilingual Programs	1800	5,587,946	939,390	10,193	132,977	0	0	0	0	6,670,506	6,835,609
19	Truant Alternative & Optional Programs	1900	76,733	21,638	0	0	0	0	0	0	98,371	98,101
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,595,682			1,595,682	1,380,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	<b>Total Instruction<sup>10</sup></b>	<b>1000</b>	<b>41,631,649</b>	<b>6,741,955</b>	<b>827,393</b>	<b>1,423,898</b>	<b>96,413</b>	<b>1,672,074</b>	<b>157,592</b>	<b>0</b>	<b>52,550,974</b>	<b>51,864,947</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,510,320	244,937	9,815	4,425	0	0	0	0	1,769,497	1,876,674
37	Guidance Services	2120	1,108,202	165,729	90	2,954	0	409	0	0	1,277,384	1,268,551
38	Health Services	2130	643,058	127,832	97,722	11,127	14,814	146	4,784	0	899,483	1,610,732
39	Psychological Services	2140	1,006,354	125,897	35,841	0	0	0	0	0	1,168,092	1,157,400
40	Speech Pathology & Audiology Services	2150	1,261,343	189,417	227,782	8,202	0	0	0	0	1,686,744	2,038,807
41	Other Support Services - Pupils (Describe & Itemize)	2190	1,208,363	224,156	74,247	33,974	0	0	7,096	0	1,547,836	735,130
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>6,737,640</b>	<b>1,077,968</b>	<b>445,497</b>	<b>60,682</b>	<b>14,814</b>	<b>555</b>	<b>11,880</b>	<b>0</b>	<b>8,349,036</b>	<b>8,687,294</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	1,901,762	566,687	522,006	125,398	0	295	824	0	3,116,972	2,304,365
45	Educational Media Services	2220	380,797	87,553	2,000	9,529	0	0	0	0	479,879	489,066
46	Assessment & Testing	2230	47,352	10,090	115,151	29,902	0	0	0	0	202,495	96,427
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,329,911</b>	<b>664,330</b>	<b>639,157</b>	<b>164,829</b>	<b>0</b>	<b>295</b>	<b>824</b>	<b>0</b>	<b>3,799,346</b>	<b>2,889,858</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	60,770	7,800	77,972	22,107	0	25,951	1,446	0	196,046	205,792
50	Executive Administration Services	2320	431,272	111,112	6,892	7,034	0	7,238	0	0	563,548	558,820
51	Special Area Administration Services	2330	459,151	134,018	8,172	1,507	0	2,087	849	0	605,784	701,533
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>951,193</b>	<b>252,930</b>	<b>93,036</b>	<b>30,648</b>	<b>0</b>	<b>35,276</b>	<b>2,295</b>	<b>0</b>	<b>1,365,378</b>	<b>1,466,145</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	3,798,208	944,036	7,609	58,642	0	4,995	0	0	4,813,490	4,632,806
56	Other Support Services - School Admin (Describe & Itemize)	2490	485,422	162,858	0	0	0	60	0	0	648,340	618,965
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>4,283,630</b>	<b>1,106,894</b>	<b>7,609</b>	<b>58,642</b>	<b>0</b>	<b>5,055</b>	<b>0</b>	<b>0</b>	<b>5,461,830</b>	<b>5,251,771</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	88,028	22,146	68,436	11,526	0	200	1,011	0	191,347	190,190
60	Fiscal Services	2520	200,002	35,493	72,915	1,288	0	11,668	2,472	0	323,838	324,174
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	25,258	0	0	0	25,258	26,000
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	0	0	2,190,312	1,153	0	0	0	0	2,191,465	2,441,250
64	Internal Services	2570	0	0	46,855	5,303	0	235	0	0	52,393	151,092
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>288,030</b>	<b>57,639</b>	<b>2,378,518</b>	<b>19,270</b>	<b>25,258</b>	<b>12,103</b>	<b>3,483</b>	<b>0</b>	<b>2,784,301</b>	<b>3,132,706</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610	150,000	28,953	2,326	153	0	120	0	0	181,552	188,823
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	914,583	148,106	1,602,172	90,143	45,755	1,694	358,842	0	3,161,295	3,899,927
70	Staff Services	2640	344,081	78,911	119,198	10,104	0	7,861	1,732	0	561,887	655,838
71	Data Processing Services	2660	0	0	70,187	0	0	0	0	0	70,187	55,500
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,408,664</b>	<b>255,970</b>	<b>1,793,883</b>	<b>100,400</b>	<b>45,755</b>	<b>9,675</b>	<b>360,574</b>	<b>0</b>	<b>3,974,921</b>	<b>4,800,088</b>
73	Other Support Services (Describe & Itemize)	2900	0	0	323,220	0	0	0	22,847	0	346,067	356,832
74	<b>Total Support Services</b>	<b>2000</b>	<b>15,999,068</b>	<b>3,415,731</b>	<b>5,680,920</b>	<b>434,471</b>	<b>85,827</b>	<b>62,959</b>	<b>401,903</b>	<b>0</b>	<b>26,080,879</b>	<b>26,584,694</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>199,864</b>	<b>50,253</b>	<b>27,691</b>	<b>28,543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>306,351</b>	<b>393,567</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			305,449			0			305,449	515,000
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			15,099			0			15,099	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>320,548</b>			<b>0</b>			<b>320,548</b>	<b>515,000</b>
85	Payments for Regular Programs - Tuition	4210			0			0			0	0
86	Payments for Special Education Programs - Tuition	4220			0			2,616,158			2,616,158	2,485,868
87	Payments for Adult/Continuing Education Programs - Tuition	4230			0			0			0	0
88	Payments for CTE Programs - Tuition	4240			0			588,952			588,952	589,000
89	Payments for Community College Programs - Tuition	4270			0			0			0	0
90	Payments for Other Programs - Tuition	4280			0			4,075			4,075	10,000
91	Other Payments to In-State Govt Units	4290			0			7,200			7,200	100,000
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>3,216,385</b>			<b>3,216,385</b>	<b>3,184,868</b>
93	Payments for Regular Programs - Transfers	4310			0			0			0	0
94	Payments for Special Education Programs - Transfers	4320			0			0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330			0			0			0	0
96	Payments for CTE Programs - Transfers	4340			0			0			0	0
97	Payments for Community College Program - Transfers	4370			0			0			0	0
98	Payments for Other Programs - Transfers	4380			0			0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	15,099
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>15,099</b>
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>320,548</b>			<b>3,216,385</b>			<b>3,536,933</b>	<b>3,714,967</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110			0			0			0	0
106	Tax Anticipation Notes	5120			0			0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0			0			0	0
108	State Aid Anticipation Certificates	5140			0			0			0	0
109	Other Interest on Short-Term Debt	5150			0			0			0	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
111	Debt Services - Interest on Long-Term Debt	5200			0			0			0	0
112	<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										750,000
114	<b>Total Direct Disbursements/Expenditures</b>		<b>57,830,581</b>	<b>10,207,939</b>	<b>6,856,552</b>	<b>1,886,912</b>	<b>182,240</b>	<b>4,951,418</b>	<b>559,495</b>	<b>0</b>	<b>82,475,137</b>	<b>83,308,175</b>
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,558,700	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	2,909,976	516,205	1,240,715	1,718,685	395,906	1,506	35,419	0	6,818,412	8,597,379
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560	0	0	0	0	0	0	2,604	0	2,604	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,909,976</b>	<b>516,205</b>	<b>1,240,715</b>	<b>1,718,685</b>	<b>395,906</b>	<b>1,506</b>	<b>38,023</b>	<b>0</b>	<b>6,821,016</b>	<b>8,597,379</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	684,146	4,136	0	0	20,837	0	709,119	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>2,909,976</b>	<b>516,205</b>	<b>1,924,861</b>	<b>1,722,821</b>	<b>395,906</b>	<b>1,506</b>	<b>58,860</b>	<b>0</b>	<b>7,530,135</b>	<b>8,597,379</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400						0			0	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
148	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
149	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
151	<b>Total Direct Disbursements/Expenditures</b>		<b>2,909,976</b>	<b>516,205</b>	<b>1,924,861</b>	<b>1,722,821</b>	<b>395,906</b>	<b>1,506</b>	<b>58,860</b>	<b>0</b>	<b>7,530,135</b>	<b>8,597,379</b>
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(127,738)	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						4,398,969			4,398,969	4,398,969
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,422,337			1,422,337	1,422,337
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			2,000			5,894			7,894	6,000
172	Total Debt Services	5000			2,000			5,827,200			5,829,200	5,827,306
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				2,000			5,827,200			5,829,200	5,827,306
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										170,470	
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	2,030,153	480,593	2,327,334	179,805	0	1,254	0	0	5,019,139	4,998,611
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	2,030,153	480,593	2,327,334	179,805	0	1,254	0	0	5,019,139	4,998,611
185	COMMUNITY SERVICES (TR)	3000									0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		2,030,153	480,593	2,327,334	179,805	0	1,254	0	0	5,019,139	4,998,611
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(570,578)	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	<b>INSTRUCTION (MR/SS)</b>	1000										
215	Regular Programs	1100		432,589							432,589	527,493
216	Pre-K Programs	1125		20,919							20,919	11,423
217	Special Education Programs (Functions 1200-1220)	1200		362,601							362,601	392,364
218	Special Education Programs - Pre-K	1225		56,118							56,118	83,456
219	Remedial and Supplemental Programs - K-12	1250		26,022							26,022	27,026
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		11,987							11,987	12,820
223	Interscholastic Programs	1500		41,043							41,043	9,429
224	Summer School Programs	1600		12,277							12,277	0
225	Gifted Programs	1650		0							0	0
226	Driver's Education Programs	1700		761							761	0
227	Bilingual Programs	1800		112,868							112,868	119,605
228	Truants' Alternative & Optional Programs	1900		11,136							11,136	12,070
229	Total Instruction	1000		1,088,321							1,088,321	1,195,686
230	<b>SUPPORT SERVICES (MR/SS)</b>	2000										
231	<b>SUPPORT SERVICES - PUPILS</b>											
232	Attendance & Social Work Services	2110		25,881							25,881	28,066
233	Guidance Services	2120		21,852							21,852	21,702
234	Health Services	2130		69,950							69,950	193,440
235	Psychological Services	2140		14,265							14,265	15,481
236	Speech Pathology & Audiology Services	2150		17,965							17,965	21,273
237	Other Support Services - Pupils (Describe & Itemize)	2190		157,023							157,023	78,367
238	Total Support Services - Pupils	2100		306,936							306,936	358,329
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
240	Improvement of Instruction Services	2210		42,993							42,993	39,891
241	Educational Media Services	2220		54,578							54,578	61,524
242	Assessment & Testing	2230		7,028							7,028	7,555
243	Total Support Services - Instructional Staff	2200		104,599							104,599	108,970
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
245	Board of Education Services	2310		8,840							8,840	9,620
246	Executive Administration Services	2320		14,533							14,533	15,692

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
247	Service Area Administrative Services	2330		14,552							14,552	15,315
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>37,925</b>							<b>37,925</b>	<b>40,627</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		253,957							253,957	246,798
260	Other Support Services - School Administration (Describe & Itemize)	2490		6,958							6,958	6,646
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>260,915</b>							<b>260,915</b>	<b>253,444</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		1,277							1,277	2,125
264	Fiscal Services	2520		29,504							29,504	29,568
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		430,308							430,308	436,162
267	Pupil Transportation Services	2550		300,786							300,786	237,027
268	Food Services	2560		0							0	0
269	Internal Services	2570		70							70	0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>761,945</b>							<b>761,945</b>	<b>704,882</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610		2,174							2,174	2,175
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		152,359							152,359	161,126
275	Staff Services	2640		55,448							55,448	59,881
276	Data Processing Services	2660		0							0	0
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>209,981</b>							<b>209,981</b>	<b>223,182</b>
278	Other Support Services (Describe & Itemize)	2900		0							0	0
279	<b>Total Support Services</b>	<b>2000</b>		<b>1,682,301</b>							<b>1,682,301</b>	<b>1,689,434</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>27,316</b>							<b>27,316</b>	<b>27,105</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		26,210							26,210	26,210
284	Payments for CTE Programs	4140		0							0	0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>26,210</b>							<b>26,210</b>	<b>26,210</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
295	<b>Total Disbursements/Expenditures</b>			<b>2,824,148</b>				<b>0</b>			<b>2,824,148</b>	<b>2,938,435</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>201,287</b>	
297												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	2,892,329	0	0	0	2,892,329	2,835,000
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,892,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,892,329</b>	<b>2,835,000</b>
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,892,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,892,329</b>	<b>2,835,000</b>
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,844,774)	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	426,772	0	0	0	0	0	426,772	427,000
321	Unemployment Insurance Payments	2363	0	0	18,409	0	0	0	0	0	18,409	12,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	252,276	0	0	33,255	0	0	285,531	290,255
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	75,853	0	0	0	0	0	75,853	73,773
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	90,867	0	0	0	0	0	90,867	85,000
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>864,177</b>	<b>0</b>	<b>0</b>	<b>33,255</b>	<b>0</b>	<b>0</b>	<b>897,432</b>	<b>888,028</b>
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>864,177</b>	<b>0</b>	<b>0</b>	<b>33,255</b>	<b>0</b>	<b>0</b>	<b>897,432</b>	<b>888,028</b>
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										108,661	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	89,825	0	0	0	89,825	229,670
349	Operation & Maintenance of Plant Services	2540	0	0	132,982	10,251	176,683	0	0	0	319,916	175,330
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>132,982</b>	<b>10,251</b>	<b>266,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>409,741</b>	<b>405,000</b>
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>132,982</b>	<b>10,251</b>	<b>266,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>409,741</b>	<b>405,000</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
364								0			0	0
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
367	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>132,982</b>	<b>10,251</b>	<b>266,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>409,741</b>	<b>405,000</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(41,374)</b>	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2018 Levy)</b>	<b>Taxes Received (from 2017 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2018 Levy)</b>	<b>Estimated Taxes Due (from the 2018 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	17,454,094	8,892,343	8,561,751	18,094,203
5	Operations & Maintenance	2,506,199	1,288,882	1,217,317	2,622,626	1,333,744
6	Debt Services **	5,620,476	2,863,661	2,756,815	5,826,999	2,963,338
7	Transportation	1,394,585	710,501	684,084	1,445,732	735,231
8	Municipal Retirement	986,505	526,691	459,814	1,071,714	545,023
9	Capital Improvements	0		0		0
10	Working Cash	48,775	24,851	23,924	50,566	25,715
11	Tort Immunity	966,077	480,140	485,937	976,993	496,853
12	Fire Prevention & Safety	350,095	178,363	171,732	362,934	184,571
13	Leasing Levy	228,774	116,554	112,220	237,165	120,611
14	Special Education	2,650,996	1,359,253	1,291,743	2,765,818	1,406,565
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,471,953	725,821	746,132	1,476,907	751,086
17	Summer School	0		0		0
18	Other (Describe & Itemize)	24,256	11,600	12,656	23,603	12,003
19	<b>Totals</b>	<b>33,702,785</b>	<b>17,178,660</b>	<b>16,524,125</b>	<b>34,955,260</b>	<b>17,776,600</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2018</b>	<b>Issued July 1, 2018 thru June 30, 2019</b>	<b>Retired July 1, 2018 thru June 30, 2019</b>	<b>Outstanding Ending June 30, 2019</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANS</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2018</b>	<b>Issued July 1, 2018 thru June 30, 2019</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2018 thru June 30, 2019</b>	<b>Outstanding Ending June 30, 2019</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Revenue Bonds 2001A	04/10/01	9,196,438	6	1,447,770			741,176	706,594	
32	Refunding Limited Bonds 2013A	04/26/13	2,525,000	3	710,000			375,000	335,000	
33	Refunding Bonds 2013B	04/26/13	675,000	3	330,000			165,000	165,000	
34	GO Refunding Bonds 2014	12/22/14	9,095,000	3	9,095,000				9,095,000	4,968,747
35	GO School Bonds 2015A	02/04/15	36,415,000	3 & 6	36,415,000				36,415,000	36,403,765
36	GO Limited Tax School Bonds 2015B	02/04/15	2,475,000	1	2,475,000				2,475,000	2,327,738
37	American Capital	11/06/14	245,699	7	50,443			50,443	0	
38	GO Limited Tax School Bonds 2016A	05/10/16	900,000	6	900,000				900,000	900,000
39	GO Limited Tax School Bonds 2016B	05/10/16	1,129,000	6	1,129,000				1,129,000	1,129,000
40	SEDOL Bonds 2015B	04/21/15	859,140	6	603,534			90,718	512,816	512,816
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			63,515,277		53,155,747	0	0	1,422,337	51,733,410	46,242,066
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other Capital Lease					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2018</b>										32,727	
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		2,712,261				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					13,026	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					58,293	
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						0	2,712,261	0	0	71,319	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		2,712,261			66,258	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						0	2,712,261	0	0	66,258	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2019</b>						0	0	0	0	37,788	
25	<b>Reserved Fund Balance</b>					714					37,788	
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
34	<i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2018</b>	<b>Add: Additions July 1, 2018 thru June 30, 2019</b>	<b>Less: Deletions July 1, 2018 thru June 30 2019</b>	<b>Cost Ending June 30, 2019</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2018</b>	<b>Add: Depreciation Allowable July 1, 2018 thru June 30, 2019</b>	<b>Less: Depreciation Deletions July 1, 2018 thru June 30, 2019</b>	<b>Accumulated Depreciation Ending June 30, 2019</b>	<b>Ending Balance Undepreciated June 30, 2019</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	1,005,635			1,005,635						1,005,635
6	Depreciable Land	222				0	50	0			0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	96,771,694	986,338		97,758,032	50	34,929,983	2,058,188		36,988,171	60,769,861
9	Temporary Buildings	232				0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,124,975	442,807		3,567,782	20	2,628,677	100,198		2,728,875	838,907
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	6,767,917	476,687	47,196	7,197,408	10	5,772,175	218,140	23,504	5,966,811	1,230,597
13	5 Yr Schedule	252				0	5	0			0	0
14	3 Yr Schedule	253				0	3	0			0	0
15	<b>Construction in Progress</b>	<b>260</b>	424,888	2,256,040	424,888	2,256,040	--					2,256,040
16	<b>Total Capital Assets</b>	<b>200</b>	108,095,109	4,161,872	472,084	111,784,897		43,330,835	2,376,526	23,504	45,683,857	66,101,040
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				618,355	10		61,836			
18	<b>Allowable Depreciation</b>								2,438,362			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	82,475,137
9	O&M	Expenditures 15-22, L151	Total Expenditures			7,530,135
10	DS	Expenditures 15-22, L174	Total Expenditures			5,829,200
11	TR	Expenditures 15-22, L210	Total Expenditures			5,019,139
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			2,824,148
13	TORT	Expenditures 15-22, L342	Total Expenditures			897,432
14			<b>Total Expenditures</b>		\$	<b>104,575,191</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125 Pre-K Programs			425,898
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225 Special Education Programs Pre-K			987,558
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600 Summer School Programs			318,935
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,595,682
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000 Community Services			306,351
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			3,536,933
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			182,240
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			559,495
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			395,906
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			58,860
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,422,337
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000 Community Services			0
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs			20,919
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			56,118
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			12,277
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			27,316
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			26,210
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0
76			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>		\$	<b>9,933,035</b>
77			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>			<b>94,642,156</b>
78			<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>			<b>6,048.80</b>
79			<b>Estimated OEPP (Line 77 divided by Line 78)</b>		\$	<b>15,646.43</b>
80						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
81	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		26,629
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		19,050
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		55,447
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		296,772
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		739
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		16,377
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		640,608
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		16,597
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		65,483
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		58,293
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		2,833,208
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		113,848
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		3,548,864
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		2,718,107
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		942,329
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		83,380
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		36,621
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		187,877
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		75,011
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		248,168
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,038,237
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		3,092,190
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		1,499,332
174				<b>Total Deductions for PCTC Computation Line 84 through Line 172</b>	\$	<b>17,613,167</b>
175				<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 174)</b>		<b>77,028,989</b>
176				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>2,438,362</b>
177				<b>Total Allowance for PCTC Computation (Line 175 plus Line 176)</b>		<b>79,467,351</b>
178				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>		<b>6,048.80</b>
179				<b>Total Estimated PCTC (Line 177 divided by Line 178) * \$</b>		<b>13,137.71</b>
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					

Illinois State Board of Education  
School Business Services Division

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

**Instructions:**

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
ED-Support Services-Purchased Services	10-2630-300	Apple, Inc.	286,503	25,000	261,503
OM-Support Services-Purchased Services	20-2540-300	Stanton Mechanical	113,688	25,000	88,688
OM-Support Services-Supplies & Materials	20-2540-400	Constellation NewEnergy, Inc.	67,324	25,000	42,324
ED-Support Services-Purchased Services	10-2100-300	EDU Healthcare	87,687	25,000	62,687
OM-Support Services-Purchased Services	20-2540-300	Happ Builders, LLC	315,350	25,000	290,350
ED-Support Services-Purchased Services	10-2100-300	Speech Path Specialist, LTD	106,101	25,000	81,101
TO-Support Services-Purchased Services	80-2300-300	Intergovernmental Agreement - Village of	94,163	25,000	69,163
ED-Instruction-Purchased Services	10-1000-300	Lake Villa Community Consolidated School	173,324	25,000	148,324
TR-Support Services-Purchased Services	40-2550-300	Midwest Transit	519,558	25,000	494,558
ED-Support Services-Purchased Services	10-2560-300	OrganicLife, LLC	2,184,384	25,000	2,159,384
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0









**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			53,385,290		53,385,290	
20	<b>Support Services:</b>							
21	Pupil	2100			8,629,278		8,629,278	
22	Instructional Staff	2200			3,903,121		3,903,121	
23	General Admin.	2300			2,298,440		2,298,440	
24	School Admin	2400			5,722,745		5,722,745	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		191,613	0	191,613	0	
27	Fiscal Services	2520		350,870	0	350,870	0	
28	Oper. & Maint. Plant Services	2540			6,817,395	6,817,395	0	
29	Pupil Transportation	2550			5,319,925		5,319,925	
30	Food Services	2560			4,954		4,954	
31	Internal Services	2570		52,463	0	52,463	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			183,726		183,726	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			2,909,057		2,909,057	
36	Staff Services	2640		615,603	0	615,603	0	
37	Data Processing Services	2660		70,187	0	70,187	0	
38	<b>Other:</b>	2900			1,011,502		1,011,502	
39	<b>Community Services</b>	3000			333,667		333,667	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>							
41	<b>Total</b>			1,280,736	86,821,018	8,098,131	80,003,623	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,280,736	Total Indirect Costs:	8,098,131	
44				Total Direct Costs:	86,821,018	Total Direct Costs:	80,003,623	
45				=	<b>1.48%</b>	=	<b>10.12%</b>	
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 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	<b>ROUND LAKE AREA SCHOOLS</b>										
7	<b>34-049-1160-26</b>										
8	<i>Check box if this schedule is not applicable.....</i>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	<b>Service or Function ( Check all that apply )</b>				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits		X	X		Northern IL Health Insurance Program					
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X		Collective Liability Insurance Cooperative					
20	Investment Pools		X	X		Illinois School District Liquid Asset Fund					
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives		X	X		Special Education District of Lake County & Ombudsman Educational Services					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives		X	X		Lake County Area Vocational Systems					
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
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: ROUND LAKE AREA SCHOOLS COMMUNITY L  
 RCDT Number: 34-049-1160-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	563,548		563,548	827,938		827,938
2. Special Area Administration Services	2330	605,784		605,784	677,371		677,371
3. Other Support Services - School Administration	2490	648,340		648,340	72,369		72,369
4. Direction of Business Support Services	2510	191,347	0	191,347	236,315		236,315
5. Internal Services	2570	52,393		52,393	144,708		144,708
6. Direction of Central Support Services	2610	181,552		181,552	197,078		197,078
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		2,242,964	0	2,242,964	2,155,779	0	2,155,779
<b>9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)</b>							-4%

**CERTIFICATION**

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

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

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

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

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

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

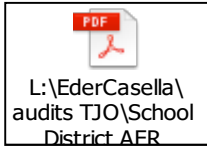
- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 9, Line 11 - Other Tax Levies
2. Page 10, Line 78 - Other District/School Activity Revenue  
Page 10, Line 92 - Other Textbook Income
3. Page 11, Line 107 - Other Local Revenues
4. Page 12, Line 171 - Other Restricted Revenue from State Sources  
Page 13, Line 210 - Title I - Other  
Page 15, Line 41 - Other Support Services - Pupils  
Page 16, Line 56 - Other Support Services - School Admin  
Page 16, Line 73 - Other Support Services  
Page 17, Line 120 - Other Support Services  
Page 18, Line 165 - Debt Services - Other  
Page 19, Line 231 - Other Support Services- Pupils  
Page 20, Line 254 - Other Support Services - School Administration  
Page 23, Line 18 - Other

Reference Pages.

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



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

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

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

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



	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</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	<ul style="list-style-type: none"> <li>• If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <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	86,033,837	7,402,397	4,448,561	187,675	98,072,470
9	Direct Expenditures	82,475,137	7,530,135	5,019,139		95,024,411
10	Difference	3,558,700	(127,738)	(570,578)	187,675	<b>3,048,059</b>
11	Fund Balance - June 30, 2019	18,393,433	2,391,161	3,002,676	6,983,595	<b>30,770,865</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

## Audit Checklist

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>ROUND LAKE AREA SCHOOLS COMMUNI</b>	RCDT NUMBER <b>34-049-1160-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-005142</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>PAMELA KIBBONS</b>		NAME AND ADDRESS OF AUDIT FIRM <b>EDER, CASELLA &amp; CO.</b> <b>5400 WEST ELM STREET, SUITE 203</b> <b>MCHENRY</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) <b>884 W. NIPPERSINK</b> <b>ROUND LAKE</b>		E-MAIL ADDRESS: <b>CPAS@EDERCASELLA.COM</b>	
		NAME OF AUDIT SUPERVISOR <b>CHERYDEN JUERGENSEN</b>	
		CPA FIRM TELEPHONE NUMBER <b>815-344-1300</b>	FAX NUMBER <b>815-344-1320</b>
		<b>60073</b>	

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

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

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

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

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**  
**34-049-1160-26**

**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
Project year runs from October 1 to September 30, so projects will cross fiscal year;  
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, **with each item on a separate line**:  
 \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)  
 \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>  
 \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>  
 \* Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)  
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
Including, but not limited to:  
 24. Basis of Accounting  
 25. Name of Entity  
 26. Type of Financial Statements  
 27. Subrecipient information (**Mark "N/A" if not applicable**)  
 \* ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116  
34-049-1160-26**

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

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 8,933,645
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 29, Line 11		374,199
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(1,038,237)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 8,269,607</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
MEDICAID ADMIN ASSESSMENT		\$ 10,340
-----		
-----		
-----		
-----		
-----		
-----		
-----		

**ADJUSTED AFR FEDERAL REVENUES** \$ 8,279,947

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 8,279,947

**Adjustments to SEFA Federal Revenues:**

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

ADJUSTED SEFA FEDERAL REVENUE: \$ 8,279,947

DIFFERENCE: \$ -

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**  
**34-049-1160-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2019**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)			
US Department of Agriculture Passed Through										
Illinois State Board of Education:										
Food Donations Program (Non-Cash Commodities) (M)	10.555	19-4299-00		171,367			171,367		171,367	N/A
National School Lunch Program (M)	10.555	18-4210-00	2,182,471	582,107	2,182,471		582,107		2,764,578	N/A
National School Lunch Program ** (M)	10.555	19-4210-00		2,310,989			2,310,989		2,310,989	N/A
School Breakfast Program (M)	10.553	18-4220-00	630,708	127,150	630,708		127,150		757,858	N/A
School Breakfast Program ** (M)	10.553	19-4220-00		507,908			507,908		507,908	N/A
Northern Illinois Food Bank:										
Food Donations Program (Non-Cash Commodities) (M)	10.555	19-4299-00		12,308			12,308		12,308	N/A
Passed Through Department of Defense:										
Food Donations Program (Non-Cash Commodities) (M)	10.555	19-4299-00		190,524			190,524		190,524	N/A
Total Child Nutrition Cluster (M)			2,813,179	3,902,353	2,813,179		3,902,353		6,715,532	
Passed Through Illinois State Board of Education:										
Fresh Fruits and Vegetables	10.582	18-4240-00	45,812	208	45,812		208		46,020	N/A
Fresh Fruits and Vegetables **	10.582	19-4240-00		20,502			20,502		20,502	N/A
SUBTOTAL CFDA "10"			2,858,991	3,923,063	2,858,991	0	3,923,063	0	6,782,054	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**  
**34-049-1160-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2019**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)			
US Department of Education Passed Through									0	
Illinois State Board of Education:									0	
Title I - Low Income (M)	84.010	19-4300-00		2,419,874			2,138,237	281,637	2,419,874	2,500,891
Title I - Other (M) ***	84.010A	18-4399-00	20,017	25,728	2,017		43,728		45,745	70,664
Title I - School Improvement & Accountability (M)	84.010	19-4331-00		272,505			211,673	60,832	272,505	290,914
Title III - LIPLP	84.365	18-4909-00	89,053	71,046	89,053		71,046		160,099	247,095
Title III - LIPLP***	84.365	19-4909-00		116,831			83,594	33,237	116,831	206,400
Title II - Teacher Quality	84.367	19-4932-00		75,011			75,011		75,011	98,437
US Department of Education Passed Through										
Illinois State Board of Education:										
Special Education - IDEA - Room & Board*** (M)	84.027	18-4625-00	72,280	35,096	72,280		35,096		107,376	N/A
Special Education - IDEA - Room & Board*** (M)	84.027	19-4625-00		48,284			48,284		48,284	N/A
Passed Through Special Education District of Lake County										
Special Education - Grants to States (M)	84.027	18-4620-00	968,033		968,033				968,033	999,133
Special Education - Grants to States (M)	84.027	19-4620-00		942,329			942,329		942,329	942,936
Special Education - Preschool (M)	84.173	18-4600-00	54,386		54,386				54,386	55,639
Special Education - Preschool (M)	84.173	19-4600-00		55,051			55,051		55,051	55,051
Total Special Education Cluster (M)			1,094,699	1,080,760	1,094,699		1,080,760		2,175,459	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**  
**34-049-1160-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2019**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)			
US Department of Education Passed Through										
Lake County Vocational System:										
V.E. - Perkins - Secondary	84.048	18-4770-00	36,542		36,542				36,542	36,542
V.E. - Perkins - Secondary	84.048	19-4770-00		36,621			36,621		36,621	36,621
SUBTOTAL CFDA "84"			1,240,311	4,098,376	1,222,311		3,740,670	375,706	5,338,687	
US Department of Health and Human Services										
Passed Through Illinois Department of										
Healthcare and Family Services:										
Medicaid Matching	93.778	19-4991-00		258,508			258,508		258,508	N/A
TOTAL CFDA "93"				258,508			258,508		258,508	
TOTAL FEDERAL ASSISTANCE			4,099,302	8,279,947	4,081,302		7,922,241	375,706	12,379,249	
** Project End Date 9/30/2019										
*** Project End Date 8/31/2019										

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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



**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**  
**34-049-1160-26**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2019**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Round Lake Area Schools Community District No. 116 and is presented on the Accrual **Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the [General-Purpose or Basic] financial statements.

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

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, **Round Lake Area Schools Community Unit District No. 116** provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Round Lake Area Schools Community District No. 116** and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	<u>183,675</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$190,524</u>	Total Non-Cash <span style="border: 1px solid black; padding: 2px;"><b>\$374,199</b></span>

**Note 5: Other Information**

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

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

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

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

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

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**  
**34-049-1160-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2019**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.553 & 10.555	CHILD NUTRITION CLUSTER	3,902,353
84.010 & 84.010A	TITLE I - GRANTS TO LOCAL EDUCATIONAL AGENCIES	2,393,638
84.027 & 84.173	SPECIAL EDUCATION CLUSTER	1,080,760
	<b>Total Amount Tested as Major</b>	<b>\$7,376,751</b>

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

\$7,922,241

% tested as Major

93.11%

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

Auditee qualified as low-risk auditee?        YES   X   NO

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

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

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

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

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**  
**34-049-1160-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2019**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

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

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

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

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

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

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

ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116

34-049-1160-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

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

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

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

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

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

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

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

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

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

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

**ROUND LAKE AREA SCHOOLS COMMUNITY UNIT DISTRICT NO. 116**

**34-049-1160-26**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**

**Year Ending June 30, 2019**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
2018-001	During the course of our audit, we noticed grant report	Corrective Action has been taken.

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

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

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

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