

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u> ☒ CASH ☐ ACCRUAL		<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 24-032-0010-26				Name of Auditing Firm: Mack & Associates, P.C.	
County Name: Grundy				Name of Audit Manager: Tawnya Mack, CPA	
Name of School District/Joint Agreement: Coal City Community School District #1		<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File 0		Address: 116 E. Washington St., Suite One	
Address: 550 S. Carbon Hill Road				City: Morris	State: IL
City: Coal City				Phone Number: 815-942-3306	Fax Number: 815-942-9430
Email Address: jsmith@coalcityschools.org				IL License Number (9 digit): 066-005100	Expiration Date: 11/30/19
Zip Code: 60416				Email Address: tmack@mackcpas.com	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: ☐ Qualified ☐ Adverse ☐ Disclaimer ☒ Unqualified		<u>Single Audit Status:</u> ☒ YES ☒ YES ☐ YES ☐ NO ☐ NO ☒ NO Are Federal expenditures greater than \$750,000? Is all Single Audit Information completed and attached? Were any financial statement or federal award findings issued?		ISBE Use Only	
☒ Reviewed by District Superintendent/Administrator		☐ Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): Dr. Kent Bugg		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: ktbugg@coalcityschools.org		Email Address:		Email Address:	
Telephone: (815) 634-2287		Fax Number: (815) 770-2088		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).

<u>mation</u>
Zip Code: 60450
ook ISC

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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 \(Part 100\)](#)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**

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

[Attachment Manager Link](#)

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

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

5. **Submit Paper Copy of AFR with Signatures**

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

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.

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

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

- If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

[Federal Single Audit 2 CFR 200.500](#)

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).

Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. **Qualifications of Auditing Firm**

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- | | |
|--------------------------|--|
| ☐ | 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101] |
| ☐ | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois State Revenue Sharing Act</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [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 <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]. |
| ☐ | 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds. |

PART C - OTHER ISSUES

- | | |
|--------------------------|--|
| ☐ | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| ☐ | 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes. |
| ☐ | 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, |

☐

☐

an explanation must be provided.

22. Check this box if the district is subject to the Property Tax Extension Limitation Law.

Effective Date: _____ (Ex: 00/00/0000)

23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 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 Recievables, 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
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						0

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

Mack & Associates, P.C.

Name of Audit Firm (print)

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

PDF in Opinion Page with signature

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M						
1	<u>FINANCIAL PROFILE INFORMATION</u>																		
2																			
3	<i>Required to be completed for School Districts only.</i>																		
4																			
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																		
6																			
7	Tax Year 2018				Equalized Assessed Valuation (EAV):				799,807,127										
8																			
9	Educational			Operations & Maintenance		Transportation			Combined Total		Working Cash								
10	Rate(s):			0.019708		+		0.004250		+		0.001821		=		0.025780		0.000304	
11																			
13	B. Results of Operations *																		
14																			
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance									
16	27,951,555			27,090,764			860,791			17,195,288									
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	C. Short-Term Debt **																		
21	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			GSA Certificates						
22	0			+			0			+			0			+			
23	Other			Total															
24	0			=			0												
25	** The numbers shown are the sum of entries on page 24.																		
26																			
28	D. Long-Term Debt																		
29	Check the applicable box for long-term debt allowance by type of district.																		
30																			
31	☐			a. 6.9% for elementary and high school districts,			110,373,384												
32	☒			b. 13.8% for unit districts.															
33																			
34	Long-Term Debt Outstanding:																		
35																			
36	c. Long-Term Debt (Principal only)			Acct															
37	Outstanding:.....			511			32,305,000												
38																			
40	E. Material Impact on Financial Position																		
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	☐			Pending Litigation															
45	☐			Material Decrease in EAV															
46	☐			Material Increase/Decrease in Enrollment															
47	☐			Adverse Arbitration Ruling															
48	☐			Passage of Referendum															
49	☐			Taxes Filed Under Protest															

	A	B	C	D	E	F	G	H	I	J	K	L	M
50				Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)									
51													
52				Other Ongoing Concerns (Describe & Itemize)									
53													
54				Comments:									
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N
1													
2													
3													
4													
5													
6													
7			District Name:	Coal City Community School District #1									
8			District Code:	24-032-0010-26									
9			County Name:	Grundy									
10													
11			1. Fund Balance to Revenue Ratio:					Total		Ratio		Score	
12			Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)		Funds 10, 20, 40, 70 + (50 & 80 if negative)			17,195,288.00		0.620		Weight	
13			Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)		Funds 10, 20, 40, & 70,			27,755,897.00				Value	
14			Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20			(195,658.00)					
15			(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)										
16			2. Expenditures to Revenue Ratio:					Total		Ratio		Score	
17			Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)		Funds 10, 20 & 40			27,090,764.00		0.976		Adjustment	
18			Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)		Funds 10, 20, 40 & 70,			27,755,897.00				Weight	
19			Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20			(195,658.00)					
20			(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)							0		Value	
21			Possible Adjustment:										
22													
23			3. Days Cash on Hand:					Total		Days		Score	
24			Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)		Funds 10, 20 40 & 70			17,640,007.00		234.41		Weight	
25			Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)		Funds 10, 20, 40 divided by 360			75,252.12				Value	
26													
27			4. Percent of Short-Term Borrowing Maximum Remaining:					Total		Percent		Score	
28			Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)		Funds 10, 20 & 40			0.00		100.00		Weight	
29			EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)		(.85 x EAV) x Sum of Combined Tax Rates			17,526,173.57				Value	
30													
31			5. Percent of Long-Term Debt Margin Remaining:					Total		Percent		Score	
32			Long-Term Debt Outstanding (P3, Cell H37)					32,305,000.00		70.73		Weight	
33			Total Long-Term Debt Allowed (P3, Cell H31)					110,373,383.53				Value	
34													
35													
36													
37													
38													
39													
40													
41													
42													

Total Profile Score:

Estimated 2020 Financial Profile Designation:

* 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.

	O	F	Q	R
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	4			
12	0.35			
13	1.40			
14				
15				
16	4			
17	0			
18	0.35			
19				
20	1.40			
21				
22				
23	4			
24	0.10			
25	0.40			
26				
27	4			
28	0.10			
29	0.40			
30				
31	3			
32	0.10			
33	0.30			
34				
35	3.90 *			
36				
37	<u>RECOGNITION</u>			
38				
39				
40	ore			
41				
42				

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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort
3	CURRENT ASSETS (100)									
4	Cash (Accounts 111 through 115) ¹		1,567,869	380,573	89,136			636,703	14,770	
5	Investments	120	10,971,202	1,116,950		2,500,443	376,773		1,088,200	412,595
6	Taxes Receivable	130								
7	Interfund Receivables	140								
8	Intergovernmental Accounts Receivable	150								
9	Other Receivables	160								
10	Inventory	170								
11	Prepaid Items	180								
12	Other Current Assets (Describe & Itemize)	190								
13	Total Current Assets		12,539,071	1,497,523	89,136	2,500,443	376,773	636,703	1,102,970	412,595
14	CAPITAL ASSETS (200)									
15	Works of Art & Historical Treasures	210								
16	Land	220								
17	Building & Building Improvements	230								
18	Site Improvements & Infrastructure	240								
19	Capitalized Equipment	250								
20	Construction in Progress	260								
21	Amount Available in Debt Service Funds	340								
22	Amount to be Provided for Payment on Long-Term Debt	350								
23	Total Capital Assets									
24	CURRENT LIABILITIES (400)									
25	Interfund Payables	410								
26	Intergovernmental Accounts Payable	420								
27	Other Payables	430				121,082	138,412			8,363
28	Contracts Payable	440								
29	Loans Payable	460								
30	Salaries & Benefits Payable	470								
31	Payroll Deductions & Withholdings	480	316,205	7,432						
32	Deferred Revenues & Other Current Liabilities	490								
33	Due to Activity Fund Organizations	493								
34	Total Current Liabilities		316,205	7,432	0	121,082	138,412	0	0	8,363
35	LONG-TERM LIABILITIES (500)									
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
37	Total Long-Term Liabilities									
38	Reserved Fund Balance	714	1,318,295		89,136		294,661	636,703		404,232
39	Unreserved Fund Balance	730	10,904,571	1,490,091		2,379,361	(56,300)		1,102,970	
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance		12,539,071	1,497,523	89,136	2,500,443	376,773	636,703	1,102,970	412,595

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

	A	B	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(90)
2			Fire Prevention & Safety
3	CURRENT ASSETS (100)		
4	Cash (Accounts 111 through 115) ¹		25,569
5	Investments	120	333,385
6	Taxes Receivable	130	
7	Interfund Receivables	140	
8	Intergovernmental Accounts Receivable	150	
9	Other Receivables	160	
10	Inventory	170	
11	Prepaid Items	180	
12	Other Current Assets (Describe & Itemize)	190	
13	Total Current Assets		358,954
14	CAPITAL ASSETS (200)		
15	Works of Art & Historical Treasures	210	
16	Land	220	
17	Building & Building Improvements	230	
18	Site Improvements & Infrastructure	240	
19	Capitalized Equipment	250	
20	Construction in Progress	260	
21	Amount Available in Debt Service Funds	340	
22	Amount to be Provided for Payment on Long-Term Debt	350	
23	Total Capital Assets		
24	CURRENT LIABILITIES (400)		
25	Interfund Payables	410	
26	Intergovernmental Accounts Payable	420	
27	Other Payables	430	
28	Contracts Payable	440	
29	Loans Payable	460	
30	Salaries & Benefits Payable	470	
31	Payroll Deductions & Withholdings	480	
32	Deferred Revenues & Other Current Liabilities	490	
33	Due to Activity Fund Organizations	493	
34	Total Current Liabilities		0
35	LONG-TERM LIABILITIES (500)		
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511	
37	Total Long-Term Liabilities		
38	Reserved Fund Balance	714	358,954
39	Unreserved Fund Balance	730	
40	Investment in General Fixed Assets		
41	Total Liabilities and Fund Balance		358,954

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

	A		B	L	M	N		
1	ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	Account Groups			
2					General Fixed Assets	General Long-Term Debt		
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) ¹			812,752				
5	Investments	120						
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets			812,752				
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220		6,186,420				
17	Building & Building Improvements	230		51,630,325				
18	Site Improvements & Infrastructure	240		1,259,261				
19	Capitalized Equipment	250		541,407				
20	Construction in Progress	260		259,589				
21	Amount Available in Debt Service Funds	340					89,136	
22	Amount to be Provided for Payment on Long-Term Debt	350					32,215,864	
23	Total Capital Assets						59,877,002	32,305,000
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493					812,752	
34	Total Current Liabilities							812,752
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			32,305,000			
37	Total Long-Term Liabilities					32,305,000		
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730						
40	Investment in General Fixed Assets			59,877,002				
41	Total Liabilities and Fund Balance			812,752		59,877,002	32,305,000	

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

	A	B	C	D	E	F	G	H	I	J
1	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	19,085,206	3,380,203	3,537,209	1,421,327	725,375	31,447	223,969	223,182
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	22,187	0		0	0			
6	STATE SOURCES	3000	1,795,267	0	0	817,065	0	0	0	0
7	FEDERAL SOURCES	4000	1,206,331	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		22,108,991	3,380,203	3,537,209	2,238,392	725,375	31,447	223,969	223,182
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,541,052							
10	Total Receipts/Revenues		23,650,043	3,380,203	3,537,209	2,238,392	725,375	31,447	223,969	223,182
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	15,536,885				300,859			
13	Support Services	2000	5,880,085	2,911,437		2,103,231	394,242	399,616		209,813
14	Community Services	3000	137	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	470,385	188,604	0	0	0	0		0
16	Debt Service	5000	0	0	3,538,030	0	0			0
17	Total Direct Disbursements/Expenditures		21,887,492	3,100,041	3,538,030	2,103,231	695,101	399,616		209,813
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,541,052	0	0	0	0	0		0
19	Total Disbursements/Expenditures		23,428,544	3,100,041	3,538,030	2,103,231	695,101	399,616		209,813
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		221,499	280,162	(821)	135,161	30,274	(368,169)	223,969	13,369
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund ¹²	7110								
25	Abatement of the Working Cash Fund ¹²	7110								
26	Transfer of Working Cash Fund Interest	7120								
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170								
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210								
34	Premium on Bonds Sold	7220								
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets ⁶	7300		150						
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						195,658		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990								
44	Total Other Sources of Funds		0	150	0	0	0	195,658	0	0
45	OTHER USES OF FUNDS (8000)									

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
2	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440								
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830	195,658							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990								
76	Total Other Uses of Funds		195,658	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(195,658)	150	0	0	0	195,658	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		25,841	280,312	(821)	135,161	30,274	(172,511)	223,969	13,369
79	Fund Balances - July 1, 2018		12,197,025	1,209,779	89,957	2,244,200	208,087	809,214	879,001	390,863
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2019		12,222,866	1,490,091	89,136	2,379,361	238,361	636,703	1,102,970	404,232

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

	A	B	K
1	Description	(Enter	(90)
2	Whole Dollars)	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	39,291
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		39,291
9	Receipts/Revenues for "On Behalf" Payments ²	3998	
10	Total Receipts/Revenues		39,291
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	67,368
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		67,368
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
19	Total Disbursements/Expenditures		67,368
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(28,077)
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets ⁶	7300	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		

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

	A	B	K
1	Description	(Enter	(90)
2	Whole Dollars)	Acct #	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(28,077)
79	Fund Balances - July 1, 2018		387,031
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2019		358,954

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)								
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100							
5	Designated Purposes Levies (1110-1120) ⁷		15,617,842	3,323,064	3,537,209	1,414,067	314,264		223,969
6	Leasing Purposes Levy ⁸	1130	235,918						
7	Special Education Purposes Levy	1140	312,613						
8	FICA/Medicare Only Purposes Levies	1150					353,555		
9	Area Vocational Construction Purposes Levy	1160							
10	Summer School Purposes Levy	1170							
11	Other Tax Levies (Describe & Itemize)	1190							
12	Total Ad Valorem Taxes Levied By District		16,166,373	3,323,064	3,537,209	1,414,067	667,819	0	223,969
13	PAYMENTS IN LIEU OF TAXES	1200							
14	Mobile Home Privilege Tax	1210							
15	Payments from Local Housing Authorities	1220							
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,373,879				57,556		
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	20,339						
18	Total Payments in Lieu of Taxes		1,394,218	0	0	0	57,556	0	0
19	TUITION	1300							
20	Regular - Tuition from Pupils or Parents (In State)	1311	15,721						
21	Regular - Tuition from Other Districts (In State)	1312							
22	Regular - Tuition from Other Sources (In State)	1313							
23	Regular - Tuition from Other Sources (Out of State)	1314							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	3,400						
25	Summer Sch - Tuition from Other Districts (In State)	1322							
26	Summer Sch - Tuition from Other Sources (In State)	1323	21,615						
27	Summer Sch - Tuition from Other Sources (Out of State)	1324							
28	CTE - Tuition from Pupils or Parents (In State)	1331							
29	CTE - Tuition from Other Districts (In State)	1332							
30	CTE - Tuition from Other Sources (In State)	1333							
31	CTE - Tuition from Other Sources (Out of State)	1334							
32	Special Ed - Tuition from Pupils or Parents (In State)	1341							
33	Special Ed - Tuition from Other Districts (In State)	1342							
34	Special Ed - Tuition from Other Sources (In State)	1343							
35	Special Ed - Tuition from Other Sources (Out of State)	1344							
36	Adult - Tuition from Pupils or Parents (In State)	1351	35						
37	Adult - Tuition from Other Districts (In State)	1352							
38	Adult - Tuition from Other Sources (In State)	1353							
39	Adult - Tuition from Other Sources (Out of State)	1354							
40	Total Tuition		40,771						
41	TRANSPORTATION FEES	1400							
42	Regular - Transp Fees from Pupils or Parents (In State)	1411							
43	Regular - Transp Fees from Other Districts (In State)	1412							
44	Regular - Transp Fees from Other Sources (In State)	1413							
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				7,260			
46	Regular Transp Fees from Other Sources (Out of State)	1416							
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421							
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422							
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423							
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424							
51	CTE - Transp Fees from Pupils or Parents (In State)	1431							
52	CTE - Transp Fees from Other Districts (In State)	1432							
53	CTE - Transp Fees from Other Sources (In State)	1433							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
54	CTE - Transp Fees from Other Sources (Out of State)	1434							
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441							
56	Special Ed - Transp Fees from Other Districts (In State)	1442							
57	Special Ed - Transp Fees from Other Sources (In State)	1443							
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444							
59	Adult - Transp Fees from Pupils or Parents (In State)	1451							
60	Adult - Transp Fees from Other Districts (In State)	1452							
61	Adult - Transp Fees from Other Sources (In State)	1453							
62	Adult - Transp Fees from Other Sources (Out of State)	1454							
63	Total Transportation Fees					7,260			
64	EARNINGS ON INVESTMENTS	1500							
65	Interest on Investments	1510	481,370						
66	Gain or Loss on Sale of Investments	1520							
67	Total Earnings on Investments		481,370	0	0	0	0	0	0
68	FOOD SERVICE	1600							
69	Sales to Pupils - Lunch	1611	526,869						
70	Sales to Pupils - Breakfast	1612							
71	Sales to Pupils - A la Carte	1613							
72	Sales to Pupils - Other (Describe & Itemize)	1614	3,690						
73	Sales to Adults	1620	8,345						
74	Other Food Service (Describe & Itemize)	1690	7,644						
75	Total Food Service		546,548						
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700							
77	Admissions - Athletic	1711	40,758						
78	Admissions - Other (Describe & Itemize)	1719	31,485						
79	Fees	1720	6,956						
80	Book Store Sales	1730							
81	Other District/School Activity Revenue (Describe & Itemize)	1790							
82	Total District/School Activity Income		79,199	0					
83	TEXTBOOK INCOME	1800							
84	Rentals - Regular Textbooks	1811	92,103						
85	Rentals - Summer School Textbooks	1812							
86	Rentals - Adult/Continuing Education Textbooks	1813							
87	Rentals - Other (Describe & Itemize)	1819							
88	Sales - Regular Textbooks	1821							
89	Sales - Summer School Textbooks	1822							
90	Sales - Adult/Continuing Education Textbooks	1823							
91	Sales - Other (Describe & Itemize)	1829							
92	Other (Describe & Itemize)	1890							
93	Total Textbook Income		92,103						
94	OTHER REVENUE FROM LOCAL SOURCES	1900							
95	Rentals	1910		26,429					
96	Contributions and Donations from Private Sources	1920	3,670						
97	Impact Fees from Municipal or County Governments	1930						31,447	
98	Services Provided Other Districts	1940	30,000						
99	Refund of Prior Years' Expenditures	1950	144,872	30,710					
100	Payments of Surplus Moneys from TIF Districts	1960							
101	Drivers' Education Fees	1970	20,045						
102	Proceeds from Vendors' Contracts	1980							
103	School Facility Occupation Tax Proceeds	1983							
104	Payment from Other Districts	1991							
105	Sale of Vocational Projects	1992							
106	Other Local Fees (Describe & Itemize)	1993							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
107	Other Local Revenues (Describe & Itemize)	1999	86,037						
108	Total Other Revenue from Local Sources		284,624	57,139	0	0	0	31,447	0
109	Total Receipts/Revenues from Local Sources	1000	19,085,206	3,380,203	3,537,209	1,421,327	725,375	31,447	223,969
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)								
111	Flow-through Revenue from State Sources	2100	22,187						
112	Flow-through Revenue from Federal Sources	2200	0						
113	Other Flow-Through (Describe & Itemize)	2300							
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	22,187	0		0	0		
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)								
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)								
117	Evidence Based Funding Formula (Section 18-8.15)	3001	1,344,732						
118	General State Aid - Hold Harmless/Supplemental	3002							
119	Reorganization Incentives (Accounts 3005-3021)	3005							
120	General State Aid - Fast Growth District Grant	3030							
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099							
122	Total Unrestricted Grants-In-Aid		1,344,732	0	0	0	0	0	
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)								
124	SPECIAL EDUCATION								
125	Special Education - Private Facility Tuition	3100	120,608						
126	Special Education - Funding for Children Requiring Sp ED Services	3105							
127	Special Education - Personnel	3110							
128	Special Education - Orphanage - Individual	3120							
129	Special Education - Orphanage - Summer Individual	3130							
130	Special Education - Summer School	3145							
131	Special Education - Other (Describe & Itemize)	3199							
132	Total Special Education		120,608	0		0			
133	CAREER AND TECHNICAL EDUCATION (CTE)								
134	CTE - Technical Education - Tech Prep	3200							
135	CTE - Secondary Program Improvement (CTEI)	3220							
136	CTE - WECEP	3225							
137	CTE - Agriculture Education	3235							
138	CTE - Instructor Practicum	3240							
139	CTE - Student Organizations	3270							
140	CTE - Other (Describe & Itemize)	3299							
141	Total Career and Technical Education		0	0			0		
142	BILINGUAL EDUCATION								
143	Bilingual Ed - Downstate - TPI and TBE	3305							
144	Bilingual Education Downstate - Transitional Bilingual Education	3310							
145	Total Bilingual Ed		0				0		

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
146	State Free Lunch & Breakfast	3360	4,389						
147	School Breakfast Initiative	3365							
148	Driver Education	3370	32,542						
149	Adult Ed (from ICCB)	3410							
150	Adult Ed - Other (Describe & Itemize)	3499							
151	TRANSPORTATION								
152	Transportation - Regular and Vocational	3500				275,362			
153	Transportation - Special Education	3510				541,703			
154	Transportation - Other (Describe & Itemize)	3599							
155	Total Transportation		0	0		817,065	0		
156	Learning Improvement - Change Grants	3610							
157	Scientific Literacy	3660							
158	Truant Alternative/Optional Education	3695							
159	Early Childhood - Block Grant	3705	212,681						
160	Chicago General Education Block Grant	3766							
161	Chicago Educational Services Block Grant	3767							
162	School Safety & Educational Improvement Block Grant	3775							
163	Technology - Technology for Success	3780							
164	State Charter Schools	3815							
165	Extended Learning Opportunities - Summer Bridges	3825							
166	Infrastructure Improvements - Planning/Construction	3920							
167	School Infrastructure - Maintenance Projects	3925							
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	80,315						
169	Total Restricted Grants-In-Aid		450,535	0	0	817,065	0	0	0
170	Total Receipts from State Sources	3000	1,795,267	0	0	817,065	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)								
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)								
173	Federal Impact Aid	4001							
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009							
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)								
177	Head Start	4045							
178	Construction (Impact Aid)	4050							
179	MAGNET	4060							
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090							
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)								
183	TITLE V								
184	Title V - Innovation and Flexibility Formula	4100							
185	Title V - District Projects	4105							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
186	Title V - Rural Education Initiative (REI)	4107							
187	Title V - Other (Describe & Itemize)	4199							
188	Total Title V		0	0		0	0		
189	FOOD SERVICE								
190	Breakfast Start-Up Expansion	4200							
191	National School Lunch Program	4210	263,182						
192	Special Milk Program	4215	3,181						
193	School Breakfast Program	4220	27,144						
194	Summer Food Service Program	4225							
195	Child Adult Care Food Program	4226							
196	Fresh Fruits & Vegetables	4240							
197	Food Service - Other (Describe & Itemize)	4299							
198	Total Food Service		293,507				0		
199	TITLE I								
200	Title I - Low Income	4300	316,112						
201	Title I - Low Income - Neglected, Private	4305							
202	Title I - Migrant Education	4340							
203	Title I - Other (Describe & Itemize)	4399							
204	Total Title I		316,112	0		0	0		
205	TITLE IV								
206	Title IV - Safe & Drug Free Schools - Formula	4400	19,867						
207	Title IV - 21st Century Comm Learning Centers	4421							
208	Title IV - Other (Describe & Itemize)	4499							
209	Total Title IV		19,867	0		0	0		
210	FEDERAL - SPECIAL EDUCATION								
211	Fed - Spec Education - Preschool Flow-Through	4600	7,494						
212	Fed - Spec Education - Preschool Discretionary	4605							
213	Fed - Spec Education - IDEA - Flow Through	4620	390,953						
214	Fed - Spec Education - IDEA - Room & Board	4625							
215	Fed - Spec Education - IDEA - Discretionary	4630							
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699							
217	Total Federal - Special Education		398,447	0		0	0		
218	CTE - PERKINS								
219	CTE - Perkins - Title III-E - Tech Prep	4770							
220	CTE - Other (Describe & Itemize)	4799							
221	Total CTE - Perkins		0	0			0		
222	Federal - Adult Education	4810							
223	ARRA - General State Aid - Education Stabilization	4850							
224	ARRA - Title I - Low Income	4851							
225	ARRA - Title I - Neglected, Private	4852							
226	ARRA - Title I - Delinquent, Private	4853							
227	ARRA - Title I - School Improvement (Part A)	4854							
228	ARRA - Title I - School Improvement (Section 1003g)	4855							
229	ARRA - IDEA - Part B - Preschool	4856							
230	ARRA - IDEA - Part B - Flow-Through	4857							
231	ARRA - Title IID - Technology-Formula	4860							
232	ARRA - Title IID - Technology-Competitive	4861							
233	ARRA - McKinney - Vento Homeless Education	4862							
234	ARRA - Child Nutrition Equipment Assistance	4863							
235	Impact Aid Formula Grants	4864							
236	Impact Aid Competitive Grants	4865							
237	Qualified Zone Academy Bond Tax Credits	4866							
238	Qualified School Construction Bond Credits	4867							

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

	A	B	C	D	E	F	G	H	I
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
239	Build America Bond Tax Credits	4868							
240	Build America Bond Interest Reimbursement	4869							
241	ARRA - General State Aid - Other Govt Services Stabilization	4870							
242	Other ARRA Funds - II	4871							
243	Other ARRA Funds - III	4872							
244	Other ARRA Funds - IV	4873							
245	Other ARRA Funds - V	4874							
246	ARRA - Early Childhood	4875							
247	Other ARRA Funds VII	4876							
248	Other ARRA Funds VIII	4877							
249	Other ARRA Funds IX	4878							
250	Other ARRA Funds X	4879							
251	Other ARRA Funds Ed Job Fund Program	4880							
252	Total Stimulus Programs		0	0	0	0	0	0	
253	Race to the Top Program	4901							
254	Race to the Top - Preschool Expansion Grant	4902							
255	Title III - Immigrant Education Program (IEP)	4905							
256	Title III - Language Inst Program - Limited Eng (UPLP)	4909							
257	McKinney Education for Homeless Children	4920							
258	Title II - Eisenhower Professional Development Formula	4930							
259	Title II - Teacher Quality	4932	482						
260	Federal Charter Schools	4960							
261	State Assessment Grants	4981							
262	Grant for State Assessments and Related Activities	4982							
263	Medicaid Matching Funds - Administrative Outreach	4991	36,536						
264	Medicaid Matching Funds - Fee-for-Service Program	4992	141,288						
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	92						
266	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		1,206,331	0	0	0	0	0	
267	Total Receipts/Revenues from Federal Sources	4000	1,206,331	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		22,108,991	3,380,203	3,537,209	2,238,392	725,375	31,447	223,969

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

	A	B	J	K
1			(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)			
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100		
5	Designated Purposes Levies (1110-1120) ⁷		223,182	39,291
6	Leasing Purposes Levy ⁸	1130		
7	Special Education Purposes Levy	1140		
8	FICA/Medicare Only Purposes Levies	1150		
9	Area Vocational Construction Purposes Levy	1160		
10	Summer School Purposes Levy	1170		
11	Other Tax Levies (Describe & Itemize)	1190		
12	Total Ad Valorem Taxes Levied By District		223,182	39,291
13	PAYMENTS IN LIEU OF TAXES	1200		
14	Mobile Home Privilege Tax	1210		
15	Payments from Local Housing Authorities	1220		
16	Corporate Personal Property Replacement Taxes ⁹	1230		
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290		
18	Total Payments in Lieu of Taxes		0	0
19	TUITION	1300		
20	Regular - Tuition from Pupils or Parents (In State)	1311		
21	Regular - Tuition from Other Districts (In State)	1312		
22	Regular - Tuition from Other Sources (In State)	1313		
23	Regular - Tuition from Other Sources (Out of State)	1314		
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321		
25	Summer Sch - Tuition from Other Districts (In State)	1322		
26	Summer Sch - Tuition from Other Sources (In State)	1323		
27	Summer Sch - Tuition from Other Sources (Out of State)	1324		
28	CTE - Tuition from Pupils or Parents (In State)	1331		
29	CTE - Tuition from Other Districts (In State)	1332		
30	CTE - Tuition from Other Sources (In State)	1333		
31	CTE - Tuition from Other Sources (Out of State)	1334		
32	Special Ed - Tuition from Pupils or Parents (In State)	1341		
33	Special Ed - Tuition from Other Districts (In State)	1342		
34	Special Ed - Tuition from Other Sources (In State)	1343		
35	Special Ed - Tuition from Other Sources (Out of State)	1344		
36	Adult - Tuition from Pupils or Parents (In State)	1351		
37	Adult - Tuition from Other Districts (In State)	1352		
38	Adult - Tuition from Other Sources (In State)	1353		
39	Adult - Tuition from Other Sources (Out of State)	1354		
40	Total Tuition			
41	TRANSPORTATION FEES	1400		
42	Regular - Transp Fees from Pupils or Parents (In State)	1411		
43	Regular - Transp Fees from Other Districts (In State)	1412		
44	Regular - Transp Fees from Other Sources (In State)	1413		
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415		
46	Regular Transp Fees from Other Sources (Out of State)	1416		
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421		
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422		
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423		
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424		
51	CTE - Transp Fees from Pupils or Parents (In State)	1431		
52	CTE - Transp Fees from Other Districts (In State)	1432		
53	CTE - Transp Fees from Other Sources (In State)	1433		

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

	A	B	J	K
1			(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434		
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441		
56	Special Ed - Transp Fees from Other Districts (In State)	1442		
57	Special Ed - Transp Fees from Other Sources (In State)	1443		
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444		
59	Adult - Transp Fees from Pupils or Parents (In State)	1451		
60	Adult - Transp Fees from Other Districts (In State)	1452		
61	Adult - Transp Fees from Other Sources (In State)	1453		
62	Adult - Transp Fees from Other Sources (Out of State)	1454		
63	Total Transportation Fees			
64	EARNINGS ON INVESTMENTS	1500		
65	Interest on Investments	1510		
66	Gain or Loss on Sale of Investments	1520		
67	Total Earnings on Investments		0	0
68	FOOD SERVICE	1600		
69	Sales to Pupils - Lunch	1611		
70	Sales to Pupils - Breakfast	1612		
71	Sales to Pupils - A la Carte	1613		
72	Sales to Pupils - Other (Describe & Itemize)	1614		
73	Sales to Adults	1620		
74	Other Food Service (Describe & Itemize)	1690		
75	Total Food Service			
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700		
77	Admissions - Athletic	1711		
78	Admissions - Other (Describe & Itemize)	1719		
79	Fees	1720		
80	Book Store Sales	1730		
81	Other District/School Activity Revenue (Describe & Itemize)	1790		
82	Total District/School Activity Income			
83	TEXTBOOK INCOME	1800		
84	Rentals - Regular Textbooks	1811		
85	Rentals - Summer School Textbooks	1812		
86	Rentals - Adult/Continuing Education Textbooks	1813		
87	Rentals - Other (Describe & Itemize)	1819		
88	Sales - Regular Textbooks	1821		
89	Sales - Summer School Textbooks	1822		
90	Sales - Adult/Continuing Education Textbooks	1823		
91	Sales - Other (Describe & Itemize)	1829		
92	Other (Describe & Itemize)	1890		
93	Total Textbook Income			
94	OTHER REVENUE FROM LOCAL SOURCES	1900		
95	Rentals	1910		
96	Contributions and Donations from Private Sources	1920		
97	Impact Fees from Municipal or County Governments	1930		
98	Services Provided Other Districts	1940		
99	Refund of Prior Years' Expenditures	1950		
100	Payments of Surplus Moneys from TIF Districts	1960		
101	Drivers' Education Fees	1970		
102	Proceeds from Vendors' Contracts	1980		
103	School Facility Occupation Tax Proceeds	1983		
104	Payment from Other Districts	1991		
105	Sale of Vocational Projects	1992		
106	Other Local Fees (Describe & Itemize)	1993		

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

	A	B	J	K
1			(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
107	Other Local Revenues (Describe & Itemize)	1999		
108	Total Other Revenue from Local Sources		0	0
109	Total Receipts/Revenues from Local Sources	1000	223,182	39,291
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)			
111	Flow-through Revenue from State Sources	2100		
112	Flow-through Revenue from Federal Sources	2200		
113	Other Flow-Through (Describe & Itemize)	2300		
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000		
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)			
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)			
117	Evidence Based Funding Formula (Section 18-8.15)	3001		
118	General State Aid - Hold Harmless/Supplemental	3002		
119	Reorganization Incentives (Accounts 3005-3021)	3005		
120	General State Aid - Fast Growth District Grant	3030		
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099		
122	Total Unrestricted Grants-In-Aid		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)			
124	SPECIAL EDUCATION			
125	Special Education - Private Facility Tuition	3100		
126	Special Education - Funding for Children Requiring Sp ED Services	3105		
127	Special Education - Personnel	3110		
128	Special Education - Orphanage - Individual	3120		
129	Special Education - Orphanage - Summer Individual	3130		
130	Special Education - Summer School	3145		
131	Special Education - Other (Describe & Itemize)	3199		
132	Total Special Education			
133	CAREER AND TECHNICAL EDUCATION (CTE)			
134	CTE - Technical Education - Tech Prep	3200		
135	CTE - Secondary Program Improvement (CTEI)	3220		
136	CTE - WECEP	3225		
137	CTE - Agriculture Education	3235		
138	CTE - Instructor Practicum	3240		
139	CTE - Student Organizations	3270		
140	CTE - Other (Describe & Itemize)	3299		
141	Total Career and Technical Education			
142	BILINGUAL EDUCATION			
143	Bilingual Ed - Downstate - TPI and TBE	3305		
144	Bilingual Education Downstate - Transitional Bilingual Education	3310		
145	Total Bilingual Ed			

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

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

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

	A	B	J	K
1			(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107		
187	Title V - Other (Describe & Itemize)	4199		
188	Total Title V			
189	FOOD SERVICE			
190	Breakfast Start-Up Expansion	4200		
191	National School Lunch Program	4210		
192	Special Milk Program	4215		
193	School Breakfast Program	4220		
194	Summer Food Service Program	4225		
195	Child Adult Care Food Program	4226		
196	Fresh Fruits & Vegetables	4240		
197	Food Service - Other (Describe & Itemize)	4299		
198	Total Food Service			
199	TITLE I			
200	Title I - Low Income	4300		
201	Title I - Low Income - Neglected, Private	4305		
202	Title I - Migrant Education	4340		
203	Title I - Other (Describe & Itemize)	4399		
204	Total Title I			
205	TITLE IV			
206	Title IV - Safe & Drug Free Schools - Formula	4400		
207	Title IV - 21st Century Comm Learning Centers	4421		
208	Title IV - Other (Describe & Itemize)	4499		
209	Total Title IV			
210	FEDERAL - SPECIAL EDUCATION			
211	Fed - Spec Education - Preschool Flow-Through	4600		
212	Fed - Spec Education - Preschool Discretionary	4605		
213	Fed - Spec Education - IDEA - Flow Through	4620		
214	Fed - Spec Education - IDEA - Room & Board	4625		
215	Fed - Spec Education - IDEA - Discretionary	4630		
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699		
217	Total Federal - Special Education			
218	CTE - PERKINS			
219	CTE - Perkins - Title IIIE - Tech Prep	4770		
220	CTE - Other (Describe & Itemize)	4799		
221	Total CTE - Perkins			
222	Federal - Adult Education	4810		
223	ARRA - General State Aid - Education Stabilization	4850		
224	ARRA - Title I - Low Income	4851		
225	ARRA - Title I - Neglected, Private	4852		
226	ARRA - Title I - Delinquent, Private	4853		
227	ARRA - Title I - School Improvement (Part A)	4854		
228	ARRA - Title I - School Improvement (Section 1003g)	4855		
229	ARRA - IDEA - Part B - Preschool	4856		
230	ARRA - IDEA - Part B - Flow-Through	4857		
231	ARRA - Title IID - Technology-Formula	4860		
232	ARRA - Title IID - Technology-Competitive	4861		
233	ARRA - McKinney - Vento Homeless Education	4862		
234	ARRA - Child Nutrition Equipment Assistance	4863		
235	Impact Aid Formula Grants	4864		
236	Impact Aid Competitive Grants	4865		
237	Qualified Zone Academy Bond Tax Credits	4866		
238	Qualified School Construction Bond Credits	4867		

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

	A	B	J	K
1			(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
239	Build America Bond Tax Credits	4868		
240	Build America Bond Interest Reimbursement	4869		
241	ARRA - General State Aid - Other Govt Services Stabilization	4870		
242	Other ARRA Funds - II	4871		
243	Other ARRA Funds - III	4872		
244	Other ARRA Funds - IV	4873		
245	Other ARRA Funds - V	4874		
246	ARRA - Early Childhood	4875		
247	Other ARRA Funds VII	4876		
248	Other ARRA Funds VIII	4877		
249	Other ARRA Funds IX	4878		
250	Other ARRA Funds X	4879		
251	Other ARRA Funds Ed Job Fund Program	4880		
252	Total Stimulus Programs		0	0
253	Race to the Top Program	4901		
254	Race to the Top - Preschool Expansion Grant	4902		
255	Title III - Immigrant Education Program (IEP)	4905		
256	Title III - Language Inst Program - Limited Eng (LPLEP)	4909		
257	McKinney Education for Homeless Children	4920		
258	Title II - Eisenhower Professional Development Formula	4930		
259	Title II - Teacher Quality	4932		
260	Federal Charter Schools	4960		
261	State Assessment Grants	4981		
262	Grant for State Assessments and Related Activities	4982		
263	Medicaid Matching Funds - Administrative Outreach	4991		
264	Medicaid Matching Funds - Fee-for-Service Program	4992		
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999		
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0	0
267	Total Receipts/Revenues from Federal Sources	4000	0	0
268	Total Direct Receipts/Revenues		223,182	39,291

**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
1	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
3	10 - EDUCATIONAL FUND (ED)									
4	INSTRUCTION (ED)	1000								
5	Regular Programs	1100	8,114,472	1,991,149	72,803	176,209	42,168			
6	Tuition Payment to Charter Schools	1115								
7	Pre-K Programs	1125								
8	Special Education Programs (Functions 1200-1220)	1200	2,016,777	460,071	59,324	66,644	12,032	328,908		
9	Special Education Programs Pre-K	1225	239,989	58,452						
10	Remedial and Supplemental Programs K-12	1250	81,916			84,295	54,343			
11	Remedial and Supplemental Programs Pre-K	1275	188,788	69,871		1,081	1,800			
12	Adult/Continuing Education Programs	1300								
13	CTE Programs	1400	327,149	64,048	2,263	15,539	7,020			
14	Interscholastic Programs	1500	586,050	126,815	99,212	66,705	33,171	28,758		
15	Summer School Programs	1600	44,724	6,365	50	7,924				
16	Gifted Programs	1650								
17	Driver's Education Programs	1700								
18	Bilingual Programs	1800								
19	Truant Alternative & Optional Programs	1900								
20	Pre-K Programs - Private Tuition	1910								
21	Regular K-12 Programs - Private Tuition	1911								
22	Special Education Programs K-12 - Private Tuition	1912								
23	Special Education Programs Pre-K - Tuition	1913								
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914								
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915								
26	Adult/Continuing Education Programs - Private Tuition	1916								
27	CTE Programs - Private Tuition	1917								
28	Interscholastic Programs - Private Tuition	1918								
29	Summer School Programs - Private Tuition	1919								
30	Gifted Programs - Private Tuition	1920								
31	Bilingual Programs - Private Tuition	1921								
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922								
33	Total Instruction ¹⁰	1000	11,599,865	2,776,771	233,652	418,397	150,534	357,666	0	0
34	SUPPORT SERVICES (ED)	2000								
35	SUPPORT SERVICES - PUPILS									
36	Attendance & Social Work Services	2110	291,939	69,830		1,629	63			
37	Guidance Services	2120	200,755	60,169						
38	Health Services	2130	103,378	22,912	984	2,054				
39	Psychological Services	2140	134,281	30,237	156					
40	Speech Pathology & Audiology Services	2150	237,281	35,462						
41	Other Support Services - Pupils (Describe & Itemize)	2190	99,927	22,543	81,561	11,266				
42	Total Support Services - Pupils	2100	1,067,561	241,153	82,701	14,949	63	0	0	0
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
44	Improvement of Instruction Services	2210	213,065	59,918	108,671	990		288		
45	Educational Media Services	2220	370,905	73,065	481,018	29,390	97,151			
46	Assessment & Testing	2230			5,739	60,590	2,412			
47	Total Support Services - Instructional Staff	2200	583,970	132,983	595,428	90,970	99,563	288	0	0
48	SUPPORT SERVICES - GENERAL ADMINISTRATION									
49	Board of Education Services	2310			349,587	8,284		24,823		
50	Executive Administration Services	2320	234,662	58,311	5,132	1,124		1,914		
51	Special Area Administration Services	2330								

**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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
52	Tort Immunity Services	2360 - 2370								
53	Total Support Services - General Administration	2300	234,662	58,311	354,719	9,408	0	26,737	0	0

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

	A	B	C	D	E	F	G	H	I	J
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION									
55	Office of the Principal Services	2410	859,001	256,256	6,535	27,079	2,771	1,875		
56	Other Support Services - School Admin (Describe & Itemize)	2490			2,560					
57	Total Support Services - School Administration	2400	859,001	256,256	9,095	27,079	2,771	1,875	0	0
58	SUPPORT SERVICES - BUSINESS									
59	Direction of Business Support Services	2510	75,000	22,903	4,475	320		1,296		
60	Fiscal Services	2520	107,520	20,103	4,025	23,824	2,904	6,068		
61	Operation & Maintenance of Plant Services	2540				3,554				
62	Pupil Transportation Services	2550								
63	Food Services	2560	349,503	44,189	16,464	397,546	49,429			
64	Internal Services	2570								
65	Total Support Services - Business	2500	532,023	87,195	24,964	425,244	52,333	7,364	0	0
66	SUPPORT SERVICES - CENTRAL									
67	Direction of Central Support Services	2610								
68	Planning, Research, Development, & Evaluation Services	2620								
69	Information Services	2630			1,419					
70	Staff Services	2640								
71	Data Processing Services	2660								
72	Total Support Services - Central	2600	0	0	1,419	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900								
74	Total Support Services	2000	3,277,217	775,898	1,068,326	567,650	154,730	36,264	0	0
75	COMMUNITY SERVICES (ED)	3000				137				
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000								
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
78	Payments for Regular Programs	4110			6,737					
79	Payments for Special Education Programs	4120			61,591					
80	Payments for Adult/Continuing Education Programs	4130								
81	Payments for CTE Programs	4140								
82	Payments for Community College Programs	4170								
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
84	Total Payments to Other Govt Units (In-State)	4100			68,328			0		
85	Payments for Regular Programs - Tuition	4210								
86	Payments for Special Education Programs - Tuition	4220						22,824		
87	Payments for Adult/Continuing Education Programs - Tuition	4230						379,233		
88	Payments for CTE Programs - Tuition	4240								
89	Payments for Community College Programs - Tuition	4270								
90	Payments for Other Programs - Tuition	4280								
91	Other Payments to In-State Govt Units	4290								
92	Total Payments to Other Govt Units -Tuition (In State)	4200						402,057		
93	Payments for Regular Programs - Transfers	4310								
94	Payments for Special Education Programs - Transfers	4320								
95	Payments for Adult/Continuing Ed Programs-Transfers	4330								
96	Payments for CTE Programs - Transfers	4340								
97	Payments for Community College Program - Transfers	4370								
98	Payments for Other Programs - Transfers	4380								
99	Other Payments to In-State Govt Units - Transfers	4390								
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0		
101	Payments to Other Govt Units (Out-of-State)	4400								
102	Total Payments to Other Govt Units	4000			68,328			402,057		

**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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
103	DEBT SERVICES (ED)	5000								
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
105	Tax Anticipation Warrants	5110								
106	Tax Anticipation Notes	5120								
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
108	State Aid Anticipation Certificates	5140								
109	Other Interest on Short-Term Debt	5150								
110	Total Interest on Short-Term Debt	5100						0		
111	Debt Services - Interest on Long-Term Debt	5200								
112	Total Debt Services	5000						0		
113	PROVISIONS FOR CONTINGENCIES (ED)	6000								
114	Total Direct Disbursements/Expenditures		14,877,082	3,552,669	1,370,306	986,184	305,264	795,987	0	0
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
116										
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)									
118	SUPPORT SERVICES (O&M)	2000								
119	SUPPORT SERVICES - PUPILS									
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
121	SUPPORT SERVICES - BUSINESS									
122	Direction of Business Support Services	2510								
123	Facilities Acquisition & Construction Services	2530			78,744					
124	Operation & Maintenance of Plant Services	2540	1,117,598	233,324	395,949	906,854	178,935	33		
125	Pupil Transportation Services	2550								
126	Food Services	2560								
127	Total Support Services - Business	2500	1,117,598	233,324	474,693	906,854	178,935	33	0	0
128	Other Support Services (Describe & Itemize)	2900								
129	Total Support Services	2000	1,117,598	233,324	474,693	906,854	178,935	33	0	0
130	COMMUNITY SERVICES (O&M)	3000								
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000								
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
133	Payments for Regular Programs	4110								
134	Payments for Special Education Programs	4120								
135	Payments for CTE Programs	4140			188,604					
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
137	Total Payments to Other Govt. Units (In-State)	4100			188,604			0		
138	Payments to Other Govt. Units (Out of State)	4400								
139	Total Payments to Other Govt Units	4000			188,604			0		
140	DEBT SERVICES (O&M)	5000								
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
142	Tax Anticipation Warrants	5110								
143	Tax Anticipation Notes	5120								
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
145	State Aid Anticipation Certificates	5140								
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
147	Total Debt Service - Interest on Short-Term Debt	5100						0		
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200								
149	Total Debt Services	5000						0		
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000								
151	Total Direct Disbursements/Expenditures		1,117,598	233,324	663,297	906,854	178,935	33	0	0
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									

**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
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
154	30 - DEBT SERVICES (DS)									
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000								
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									
157	Payments for Regular Programs	4110								
158	Payments for Special Education Programs	4120								
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190								
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0		
161	DEBT SERVICES (DS)	5000								
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
163	Tax Anticipation Warrants	5110								
164	Tax Anticipation Notes	5120								
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
166	State Aid Anticipation Certificates	5140								
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
168	Total Debt Services - Interest On Short-Term Debt	5100						0		
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,291,130		
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300								
170	Principal Retired) ¹¹							2,245,000		
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,900		
172	Total Debt Services	5000			0			3,538,030		
173	PROVISION FOR CONTINGENCIES (DS)	6000								
174	Total Disbursements/ Expenditures				0			3,538,030		
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
176										
177	40 - TRANSPORTATION FUND (TR)									
178	SUPPORT SERVICES (TR)									
179	SUPPORT SERVICES - PUPILS									
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
181	SUPPORT SERVICES - BUSINESS									
182	Pupil Transportation Services	2550			2,067,929	2,123	33,179			
183	Other Support Services (Describe & Itemize)	2900								
184	Total Support Services	2000	0	0	2,067,929	2,123	33,179	0	0	0
185	COMMUNITY SERVICES (TR)	3000								
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000								
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
188	Payments for Regular Programs	4110								
189	Payments for Special Education Programs	4120								
190	Payments for Adult/Continuing Education Programs	4130								
191	Payments for CTE Programs	4140								
192	Payments for Community College Programs	4170								
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
194	Total Payments to Other Govt. Units (In-State)	4100			0			0		
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400								
196	Total Payments to Other Govt Units	4000			0			0		

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
197	DEBT SERVICES (TR)	5000								
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
199	Tax Anticipation Warrants	5110								
200	Tax Anticipation Notes	5120								
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
202	State Aid Anticipation Certificates	5140								
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
204	Total Debt Services - Interest On Short-Term Debt	5100						0		
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300								
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400								
208	Total Debt Services	5000						0		
209	PROVISION FOR CONTINGENCIES (TR)	6000								
210	Total Disbursements/ Expenditures		0	0	2,067,929	2,123	33,179	0	0	0
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
212										
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)									
214	INSTRUCTION (MR/SS)	1000								
215	Regular Programs	1100		94,047						
216	Pre-K Programs	1125		28,900						
217	Special Education Programs (Functions 1200-1220)	1200		122,270						
218	Special Education Programs - Pre-K	1225		14,744						
219	Remedial and Supplemental Programs - K-12	1250		5,967						
220	Remedial and Supplemental Programs - Pre-K	1275		14,314						
221	Adult/Continuing Education Programs	1300								
222	CTE Programs	1400		4,639						
223	Interscholastic Programs	1500		14,575						
224	Summer School Programs	1600		1,403						
225	Gifted Programs	1650								
226	Driver's Education Programs	1700								
227	Bilingual Programs	1800								
228	Truants' Alternative & Optional Programs	1900								
229	Total Instruction	1000		300,859						
230	SUPPORT SERVICES (MR/SS)	2000								
231	SUPPORT SERVICES - PUPILS									
232	Attendance & Social Work Services	2110		10,658						
233	Guidance Services	2120		2,777						
234	Health Services	2130		15,711						
235	Psychological Services	2140		1,887						
236	Speech Pathology & Audiology Services	2150		3,422						
237	Other Support Services - Pupils (Describe & Itemize)	2190		1,170						
238	Total Support Services - Pupils	2100		35,625						
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
240	Improvement of Instruction Services	2210		9,738						
241	Educational Media Services	2220		43,970						
242	Assessment & Testing	2230								
243	Total Support Services - Instructional Staff	2200		53,708						
244	SUPPORT SERVICES - GENERAL ADMINISTRATION									

**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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
245	Board of Education Services	2310								
246	Executive Administration Services	2320		12,452						

**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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
247	Service Area Administrative Services	2330								
248	Claims Paid from Self Insurance Fund	2361								
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362								
250	Unemployment Insurance Pymts	2363								
251	Insurance Payments (Regular or Self-Insurance)	2364								
252	Risk Management and Claims Services Payments	2365								
253	Judgment and Settlements	2366								
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367								
255	Reciprocal Insurance Payments	2368								
256	Legal Services	2369								
257	Total Support Services - General Administration	2300		12,452						
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION									
259	Office of the Principal Services	2410		43,588						
260	Other Support Services - School Administration (Describe & Itemize)	2490								
261	Total Support Services - School Administration	2400		43,588						
262	SUPPORT SERVICES - BUSINESS									
263	Direction of Business Support Services	2510		1,087						
264	Fiscal Services	2520		18,491						
265	Facilities Acquisition & Construction Services	2530								
266	Operation & Maintenance of Plant Services	2540		182,536						
267	Pupil Transportation Services	2550		20,935						
268	Food Services	2560		25,820						
269	Internal Services	2570								
270	Total Support Services - Business	2500		248,869						
271	SUPPORT SERVICES - CENTRAL									
272	Direction of Central Support Services	2610								
273	Planning, Research, Development, & Evaluation Services	2620								
274	Information Services	2630								
275	Staff Services	2640								
276	Data Processing Services	2660								
277	Total Support Services - Central	2600		0						
278	Other Support Services (Describe & Itemize)	2900								
279	Total Support Services	2000		394,242						
280	COMMUNITY SERVICES (MR/SS)	3000								
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000								
282	Payments for Regular Programs	4110								
283	Payments for Special Education Programs	4120								
284	Payments for CTE Programs	4140								
285	Total Payments to Other Govt Units	4000		0						
286	DEBT SERVICES (MR/SS)	5000								
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
288	Tax Anticipation Warrants	5110								
289	Tax Anticipation Notes	5120								
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
291	State Aid Anticipation Certificates	5140								
292	Other (Describe & Itemize)	5150								
293	Total Debt Services - Interest	5000						0		
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000								
295	Total Disbursements/Expenditures			695,101				0		

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
297										

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

	A	B	C	D	E	F	G	H	I	J
1	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
2										
298	60 - CAPITAL PROJECTS (CP)									
299	SUPPORT SERVICES (CP)	2000								
300	SUPPORT SERVICES - BUSINESS									
301	Facilities Acquisition and Construction Services	2530			69,649		329,967			
302	Other Support Services (Describe & Itemize)	2900								
303	Total Support Services	2000	0	0	69,649	0	329,967	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000								
305	PAYMENTS TO OTHER GOVT UNITS (In-State)									
306	Payments to Regular Programs (In-State)	4110								
307	Payments for Special Education Programs	4120								
308	Payments for CTE Programs	4140								
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
310	Total Payments to Other Govt Units	4000			0			0		
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000								
312	Total Disbursements/ Expenditures		0	0	69,649	0	329,967	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
314										
315	70 - WORKING CASH (WC)									
316										
317	80 - TORT FUND (TF)									
318	SUPPORT SERVICES - GENERAL ADMINISTRATION									
319	Claims Paid from Self Insurance Fund	2361								
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362								
321	Unemployment Insurance Payments	2363								
322	Insurance Payments (Regular or Self-Insurance)	2364			96,392					
323	Risk Management and Claims Services Payments	2365			108,588					
324	Judgment and Settlements	2366								
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			4,833					
326	Reciprocal Insurance Payments	2368								
327	Legal Services	2369								
328	Property Insurance (Buildings & Grounds)	2371								
329	Vehicle Insurance (Transportation)	2372								
330	Total Support Services - General Administration	2000	0	0	209,813	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000								
332	Payments for Regular Programs	4110								
333	Payments for Special Education Programs	4120								
334	Total Payments to Other Dist & Govt Units	4000						0		
335	DEBT SERVICES (TF)	5000								
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
337	Tax Anticipation Warrants	5110								
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
339	Other Interest or Short-Term Debt	5150								
340	Total Debt Services - Interest on Short-Term Debt	5000						0		
341	PROVISIONS FOR CONTINGENCIES (TF)	6000								
342	Total Disbursements/Expenditures		0	0	209,813	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
344										

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

	A	B	C	D	E	F	G	H	I	J
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
346	SUPPORT SERVICES (FP&S)	2000								
347	SUPPORT SERVICES - BUSINESS									
348	Facilities Acquisition & Construction Services	2530					67,368			
349	Operation & Maintenance of Plant Services	2540								
350	Total Support Services - Business	2500	0	0	0	0	67,368	0	0	0
351	Other Support Services (Describe & Itemize)	2900								
352	Total Support Services	2000	0	0	0	0	67,368	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000								
354	Payments to Regular Programs	4110								
355	Payments to Special Education Programs	4120								
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
357	Total Payments to Other Govt Units	4000						0		
358	DEBT SERVICES (FP&S)	5000								
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT									
360	Tax Anticipation Warrants	5110								
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
362	Total Debt Service - Interest on Short-Term Debt	5100						0		
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300								
365	Total Debt Service	5000						0		
366	PROVISION FOR CONTINGENCIES (FP&S)	6000								
367	Total Disbursements/Expenditures		0	0	0	0	67,368	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
2				
3	10 - EDUCATIONAL FUND (ED)			
4	INSTRUCTION (ED)	1000		
5	Regular Programs	1100	10,396,801	10,292,794
6	Tuition Payment to Charter Schools	1115	0	29,500
7	Pre-K Programs	1125	0	
8	Special Education Programs (Functions 1200-1220)	1200	2,943,756	2,985,505
9	Special Education Programs Pre-K	1225	298,441	235,660
10	Remedial and Supplemental Programs K-12	1250	220,554	242,112
11	Remedial and Supplemental Programs Pre-K	1275	261,540	196,000
12	Adult/Continuing Education Programs	1300	0	
13	CTE Programs	1400	416,019	440,100
14	Interscholastic Programs	1500	940,711	957,944
15	Summer School Programs	1600	59,063	42,500
16	Gifted Programs	1650	0	
17	Driver's Education Programs	1700	0	
18	Bilingual Programs	1800	0	
19	Truant Alternative & Optional Programs	1900	0	
20	Pre-K Programs - Private Tuition	1910	0	
21	Regular K-12 Programs - Private Tuition	1911	0	
22	Special Education Programs K-12 - Private Tuition	1912	0	
23	Special Education Programs Pre-K - Tuition	1913	0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	
26	Adult/Continuing Education Programs - Private Tuition	1916	0	
27	CTE Programs - Private Tuition	1917	0	
28	Interscholastic Programs - Private Tuition	1918	0	
29	Summer School Programs - Private Tuition	1919	0	
30	Gifted Programs - Private Tuition	1920	0	
31	Bilingual Programs - Private Tuition	1921	0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922	0	
33	Total Instruction¹⁰	1000	15,536,885	15,422,115
34	SUPPORT SERVICES (ED)	2000		
35	SUPPORT SERVICES - PUPILS			
36	Attendance & Social Work Services	2110	363,461	363,980
37	Guidance Services	2120	260,924	253,850
38	Health Services	2130	129,328	134,850
39	Psychological Services	2140	164,674	166,550
40	Speech Pathology & Audiology Services	2150	272,743	273,295
41	Other Support Services - Pupils (Describe & Itemize)	2190	215,297	255,600
42	Total Support Services - Pupils	2100	1,406,427	1,448,125
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
44	Improvement of Instruction Services	2210	382,932	445,418
45	Educational Media Services	2220	1,051,529	1,117,917
46	Assessment & Testing	2230	68,741	110,500
47	Total Support Services - Instructional Staff	2200	1,503,202	1,673,835
48	SUPPORT SERVICES - GENERAL ADMINISTRATION			
49	Board of Education Services	2310	382,694	518,500
50	Executive Administration Services	2320	301,143	297,500
51	Special Area Administration Services	2330	0	

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

	A	B	K	L
1	Description (Enter Whole Dollars)		(900)	
2		Funct #	Total	Budget
52	Tort Immunity Services	2360 -		
		2370	0	
53	Total Support Services - General Administration	2300	683,837	816,000

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900)	Budget
2			Total	
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
55	Office of the Principal Services	2410	1,153,517	1,145,500
56	Other Support Services - School Admin (Describe & Itemize)	2490	2,560	3,000
57	Total Support Services - School Administration	2400	1,156,077	1,148,500
58	SUPPORT SERVICES - BUSINESS			
59	Direction of Business Support Services	2510	103,994	90,200
60	Fiscal Services	2520	164,444	204,250
61	Operation & Maintenance of Plant Services	2540	3,554	5,000
62	Pupil Transportation Services	2550	0	
63	Food Services	2560	857,131	878,450
64	Internal Services	2570	0	
65	Total Support Services - Business	2500	1,129,123	1,177,900
66	SUPPORT SERVICES - CENTRAL			
67	Direction of Central Support Services	2610	0	
68	Planning, Research, Development, & Evaluation Services	2620	0	
69	Information Services	2630	1,419	0
70	Staff Services	2640	0	
71	Data Processing Services	2660	0	
72	Total Support Services - Central	2600	1,419	0
73	Other Support Services (Describe & Itemize)	2900	0	3,000
74	Total Support Services	2000	5,880,085	6,267,360
75	COMMUNITY SERVICES (ED)	3000	137	23,200
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000		
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
78	Payments for Regular Programs	4110	6,737	25,000
79	Payments for Special Education Programs	4120	61,591	0
80	Payments for Adult/Continuing Education Programs	4130	0	
81	Payments for CTE Programs	4140	0	
82	Payments for Community College Programs	4170	0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
84	Total Payments to Other Govt Units (In-State)	4100	68,328	25,000
85	Payments for Regular Programs - Tuition	4210	0	
86	Payments for Special Education Programs - Tuition	4220	22,824	10,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	379,233	350,000
88	Payments for CTE Programs - Tuition	4240	0	
89	Payments for Community College Programs - Tuition	4270	0	
90	Payments for Other Programs - Tuition	4280	0	
91	Other Payments to In-State Govt Units	4290	0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200	402,057	360,000
93	Payments for Regular Programs - Transfers	4310	0	
94	Payments for Special Education Programs - Transfers	4320	0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0	
96	Payments for CTE Programs - Transfers	4340	0	
97	Payments for Community College Program - Transfers	4370	0	
98	Payments for Other Programs - Transfers	4380	0	
99	Other Payments to In-State Govt Units - Transfers	4390	0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0	0
101	Payments to Other Govt Units (Out-of-State)	4400	0	
102	Total Payments to Other Govt Units	4000	470,385	385,000

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

	A	B	K	L
1			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
103	DEBT SERVICES (ED)	5000		
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
105	Tax Anticipation Warrants	5110	0	
106	Tax Anticipation Notes	5120	0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
108	State Aid Anticipation Certificates	5140	0	
109	Other Interest on Short-Term Debt	5150	0	
110	Total Interest on Short-Term Debt	5100	0	0
111	Debt Services - Interest on Long-Term Debt	5200	0	
112	Total Debt Services	5000	0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000		
114	Total Direct Disbursements/Expenditures		21,887,492	22,097,675
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		221,499	
116				
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)			
118	SUPPORT SERVICES (O&M)	2000		
119	SUPPORT SERVICES - PUPILS			
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	
121	SUPPORT SERVICES - BUSINESS			
122	Direction of Business Support Services	2510	0	
123	Facilities Acquisition & Construction Services	2530	78,744	100,000
124	Operation & Maintenance of Plant Services	2540	2,832,693	3,060,550
125	Pupil Transportation Services	2550	0	
126	Food Services	2560	0	
127	Total Support Services - Business	2500	2,911,437	3,160,550
128	Other Support Services (Describe & Itemize)	2900	0	
129	Total Support Services	2000	2,911,437	3,160,550
130	COMMUNITY SERVICES (O&M)	3000	0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000		
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
133	Payments for Regular Programs	4110	0	
134	Payments for Special Education Programs	4120	0	
135	Payments for CTE Programs	4140	188,604	220,000
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
137	Total Payments to Other Govt. Units (In-State)	4100	188,604	220,000
138	Payments to Other Govt. Units (Out of State)	4400	0	
139	Total Payments to Other Govt Units	4000	188,604	220,000
140	DEBT SERVICES (O&M)	5000		
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
142	Tax Anticipation Warrants	5110	0	
143	Tax Anticipation Notes	5120	0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
145	State Aid Anticipation Certificates	5140	0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
147	Total Debt Service - Interest on Short-Term Debt	5100	0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0	
149	Total Debt Services	5000	0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000		50,000
151	Total Direct Disbursements/Expenditures		3,100,041	3,430,550
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		280,162	

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900)	
2			Total	Budget
153				

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

	A	B	K	L
1	Description (Enter Whole Dollars)		(900)	
2		Funct #	Total	Budget
154	30 - DEBT SERVICES (DS)			
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000		
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			
157	Payments for Regular Programs	4110	0	
158	Payments for Special Education Programs	4120	0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0	0
161	DEBT SERVICES (DS)	5000		
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
163	Tax Anticipation Warrants	5110	0	
164	Tax Anticipation Notes	5120	0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
166	State Aid Anticipation Certificates	5140	0	1,291,130
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
168	Total Debt Services - Interest On Short-Term Debt	5100	0	1,291,130
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	1,291,130	2,245,000
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	2,245,000	
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	1,900	5,000
172	Total Debt Services	5000	3,538,030	3,541,130
173	PROVISION FOR CONTINGENCIES (DS)	6000		
174	Total Disbursements/ Expenditures		3,538,030	3,541,130
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(821)	
176				
177	40 - TRANSPORTATION FUND (TR)			
178	SUPPORT SERVICES (TR)			
179	SUPPORT SERVICES - PUPILS			
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	
181	SUPPORT SERVICES - BUSINESS			
182	Pupil Transportation Services	2550	2,103,231	2,197,500
183	Other Support Services (Describe & Itemize)	2900	0	
184	Total Support Services	2000	2,103,231	2,197,500
185	COMMUNITY SERVICES (TR)	3000	0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
188	Payments for Regular Programs	4110	0	
189	Payments for Special Education Programs	4120	0	
190	Payments for Adult/Continuing Education Programs	4130	0	
191	Payments for CTE Programs	4140	0	
192	Payments for Community College Programs	4170	0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
194	Total Payments to Other Govt. Units (In-State)	4100	0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0	
196	Total Payments to Other Govt Units	4000	0	0

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

	A	B	K	L
1			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
197	DEBT SERVICES (TR)	5000		
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
199	Tax Anticipation Warrants	5110	0	
200	Tax Anticipation Notes	5120	0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
202	State Aid Anticipation Certificates	5140	0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
204	Total Debt Services - Interest On Short-Term Debt	5100	0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0	
208	Total Debt Services	5000	0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000		50,000
210	Total Disbursements/ Expenditures		2,103,231	2,247,500
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		135,161	
212				
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)			
214	INSTRUCTION (MR/SS)	1000		
215	Regular Programs	1100	94,047	93,900
216	Pre-K Programs	1125	28,900	29,000
217	Special Education Programs (Functions 1200-1220)	1200	122,270	126,000
218	Special Education Programs - Pre-K	1225	14,744	13,300
219	Remedial and Supplemental Programs - K-12	1250	5,967	7,200
220	Remedial and Supplemental Programs - Pre-K	1275	14,314	9,300
221	Adult/Continuing Education Programs	1300	0	
222	CTE Programs	1400	4,639	4,800
223	Interscholastic Programs	1500	14,575	13,975
224	Summer School Programs	1600	1,403	
225	Gifted Programs	1650	0	
226	Driver's Education Programs	1700	0	
227	Bilingual Programs	1800	0	
228	Truants' Alternative & Optional Programs	1900	0	
229	Total Instruction	1000	300,859	297,475
230	SUPPORT SERVICES (MR/SS)	2000		
231	SUPPORT SERVICES - PUPILS			
232	Attendance & Social Work Services	2110	10,658	3,600
233	Guidance Services	2120	2,777	3,200
234	Health Services	2130	15,711	18,700
235	Psychological Services	2140	1,887	1,000
236	Speech Pathology & Audiology Services	2150	3,422	2,500
237	Other Support Services - Pupils (Describe & Itemize)	2190	1,170	
238	Total Support Services - Pupils	2100	35,625	29,000
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
240	Improvement of Instruction Services	2210	9,738	10,900
241	Educational Media Services	2220	43,970	43,300
242	Assessment & Testing	2230	0	
243	Total Support Services - Instructional Staff	2200	53,708	54,200
244	SUPPORT SERVICES - GENERAL ADMINISTRATION			

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900)	Budget
2			Total	
245	Board of Education Services	2310	0	
246	Executive Administration Services	2320	12,452	14,700

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900)	Budget
2			Total	
247	Service Area Administrative Services	2330	0	
248	Claims Paid from Self Insurance Fund	2361	0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	
250	Unemployment Insurance Pymts	2363	0	
251	Insurance Payments (Regular or Self-Insurance)	2364	0	
252	Risk Management and Claims Services Payments	2365	0	
253	Judgment and Settlements	2366	0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	
255	Reciprocal Insurance Payments	2368	0	
256	Legal Services	2369	0	
257	Total Support Services - General Administration	2300	12,452	14,700
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
259	Office of the Principal Services	2410	43,588	48,700
260	Other Support Services - School Administration (Describe & Itemize)	2490	0	
261	Total Support Services - School Administration	2400	43,588	48,700
262	SUPPORT SERVICES - BUSINESS			
263	Direction of Business Support Services	2510	1,087	1,000
264	Fiscal Services	2520	18,491	29,000
265	Facilities Acquisition & Construction Services	2530	0	
266	Operation & Maintenance of Plant Services	2540	182,536	221,000
267	Pupil Transportation Services	2550	20,935	
268	Food Services	2560	25,820	49,900
269	Internal Services	2570	0	
270	Total Support Services - Business	2500	248,869	300,900
271	SUPPORT SERVICES - CENTRAL			
272	Direction of Central Support Services	2610	0	
273	Planning, Research, Development, & Evaluation Services	2620	0	
274	Information Services	2630	0	
275	Staff Services	2640	0	
276	Data Processing Services	2660	0	
277	Total Support Services - Central	2600	0	0
278	Other Support Services (Describe & Itemize)	2900	0	24,025
279	Total Support Services	2000	394,242	471,525
280	COMMUNITY SERVICES (MR/SS)	3000	0	
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		
282	Payments for Regular Programs	4110	0	
283	Payments for Special Education Programs	4120	0	
284	Payments for CTE Programs	4140	0	
285	Total Payments to Other Govt Units	4000	0	0
286	DEBT SERVICES (MR/SS)	5000		
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
288	Tax Anticipation Warrants	5110	0	
289	Tax Anticipation Notes	5120	0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
291	State Aid Anticipation Certificates	5140	0	
292	Other (Describe & Itemize)	5150	0	
293	Total Debt Services - Interest	5000	0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000		
295	Total Disbursements/Expenditures		695,101	769,000

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

	A	B	K	L
1	Description (Enter Whole Dollars)	Funct #	(900)	
2			Total	Budget
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		30,274	
297				

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

	A	B	K	L
1	Description (Enter Whole Dollars)		(900)	
2		Funct #	Total	Budget
298	60 - CAPITAL PROJECTS (CP)			
299	SUPPORT SERVICES (CP)	2000		
300	SUPPORT SERVICES - BUSINESS			
301	Facilities Acquisition and Construction Services	2530	399,616	402,200
302	Other Support Services (Describe & Itemize)	2900	0	
303	Total Support Services	2000	399,616	402,200
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000		
305	PAYMENTS TO OTHER GOVT UNITS (In-State)			
306	Payments to Regular Programs (In-State)	4110	0	
307	Payments for Special Education Programs	4120	0	
308	Payments for CTE Programs	4140	0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
310	Total Payments to Other Govt Units	4000	0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000		
312	Total Disbursements/ Expenditures		399,616	402,200
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(368,169)	
314				
315	70 - WORKING CASH (WC)			
316				
317	80 - TORT FUND (TF)			
318	SUPPORT SERVICES - GENERAL ADMINISTRATION			
319	Claims Paid from Self Insurance Fund	2361	0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	
321	Unemployment Insurance Payments	2363	0	
322	Insurance Payments (Regular or Self-Insurance)	2364	96,392	110,000
323	Risk Management and Claims Services Payments	2365	108,588	101,000
324	Judgment and Settlements	2366	0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	4,833	41,000
326	Reciprocal Insurance Payments	2368	0	
327	Legal Services	2369	0	
328	Property Insurance (Buildings & Grounds)	2371	0	
329	Vehicle Insurance (Transportation)	2372	0	
330	Total Support Services - General Administration	2000	209,813	252,000
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000		
332	Payments for Regular Programs	4110	0	
333	Payments for Special Education Programs	4120	0	
334	Total Payments to Other Dist & Govt Units	4000	0	0
335	DEBT SERVICES (TF)	5000		
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
337	Tax Anticipation Warrants	5110	0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	
339	Other Interest or Short-Term Debt	5150	0	
340	Total Debt Services - Interest on Short-Term Debt	5000	0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000		
342	Total Disbursements/Expenditures		209,813	252,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		13,369	
344				

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

	A	B	K	L
1	Description (Enter Whole Dollars)		(900)	
2		Funct #	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)			
346	SUPPORT SERVICES (FP&S)	2000		
347	SUPPORT SERVICES - BUSINESS			
348	Facilities Acquisition & Construction Services	2530	67,368	110,000
349	Operation & Maintenance of Plant Services	2540	0	
350	Total Support Services - Business	2500	67,368	110,000
351	Other Support Services (Describe & Itemize)	2900	0	
352	Total Support Services	2000	67,368	110,000
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000		
354	Payments to Regular Programs	4110	0	
355	Payments to Special Education Programs	4120	0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	
357	Total Payments to Other Govt Units	4000	0	0
358	DEBT SERVICES (FP&S)	5000		
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT			
360	Tax Anticipation Warrants	5110	0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	
362	Total Debt Service - Interest on Short-Term Debt	5100	0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	0	
365	Total Debt Service	5000	0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000		
367	Total Disbursements/Expenditures		67,368	110,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(28,077)	

	A	B	C	D	E
1	SCHEDULE OF AD VALOREM TAX RECEIPTS				
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)
3				(Column B - C)	
4	Educational	15,617,842		15,617,842	15,762,898
5	Operations & Maintenance	3,323,064		3,323,064	3,399,049
6	Debt Services **	3,537,209		3,537,209	3,496,948
7	Transportation	1,414,067		1,414,067	1,456,702
8	Municipal Retirement	314,264		314,264	323,685
9	Capital Improvements	0		0	
10	Working Cash	223,969		223,969	242,823
11	Tort Immunity	223,182		223,182	242,823
12	Fire Prevention & Safety	39,291		39,291	40,470
13	Leasing Levy	235,918		235,918	399,906
14	Special Education	312,613		312,613	319,926
15	Area Vocational Construction	0		0	
16	Social Security/Medicare Only	353,555		353,555	364,155
17	Summer School	0		0	
18	Other (Describe & Itemize)	0		0	
19	Totals	25,594,974	0	25,594,974	26,049,385
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).				

	F
1	
2	Estimated Taxes Due (from the 2018 Levy)
3	(Column E - C)
4	15,762,898
5	3,399,049
6	3,496,948
7	1,456,702
8	323,685
9	0
10	242,823
11	242,823
12	40,470
13	399,906
14	319,926
15	0
16	364,155
17	0
18	0
19	26,049,385
20	
21	
22	

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)									
4	Total CPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
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	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
31	2010 G.O. Bonds	09/01/10	3,680,000	6	345,000				345,000	345,000
32	2016 G.O. Working Cash Bonds	02/03/16	6,000,000	1	6,000,000				6,000,000	6,000,000
33	2016 G.O. Refunding Bonds	02/03/16	1,105,000	3	100,000				100,000	100,000
34	2017 G.O. Refunding Bonds	07/27/17	19,625,000	3	19,625,000			1,500,000	18,125,000	18,035,864
35	2018 G.O. Refunding Bonds	06/06/18	8,480,000	3	8,480,000			745,000	7,735,000	7,735,000
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			38,890,000		34,550,000	0	0	2,245,000	32,305,000	32,215,864
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other _____					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other _____					
54	3. Refunding Bonds		6. Building Bonds		9. Other _____					
55										

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
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES									
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b
3	Cash Basis Fund Balance as of July 1, 2018									
4	RECEIPTS:									
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		312,613		
6	Earnings on Investments					10, 20, 40, 50 or 60-1500				
7	Drivers' Education Fees					10-1970				
8	School Facility Occupation Tax Proceeds					30 or 60-1983				
9	Driver Education					10 or 20-3370				
10	Other Receipts (Describe & Itemize)					--				
11	Sale of Bonds					10, 20, 40 or 60-7200				
12	Total Receipts						0	312,613	0	0
13	DISBURSEMENTS:									
14	Instruction					10 or 50-1000		312,613		
15	Facilities Acquisition & Construction Services					20 or 60-2530				
16	Tort Immunity Services					10, 20, 40-2360-2370				
17	DEBT SERVICE									
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	Total Debt Services									0
22	Other Disbursements (Describe & Itemize)					--				
23	Total Disbursements						0	312,613	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0
25	Reserved Fund Balance					714				
26	Unreserved Fund Balance					730	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a									
29										
30	Yes	☐	No	☐	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	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.									
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act									
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)									
39	Risk Management and Claims Service									
40	Judgments/Settlements									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									

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
43	Legal Services									
44	Principal and Interest on Tort Bonds									
45										
46										
47										
48										

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

^b 55 ILCS 5/5-1006.7

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

	K
1	
2	Driver Education
3	
4	
5	
6	
7	20,045
8	
9	32,542
10	
11	
12	52,587
13	
14	52,587
15	
16	
17	
18	
19	
20	
21	
22	
23	52,587
24	0
25	
26	0
27	
28	
29	
30	
31	
32	
34	
35	
36	
37	
38	
39	
40	
41	
42	

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

	K
43	
44	
45	
46	
47	
48	

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION										
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019
3	Works of Art & Historical Treasures	210				0	50				0
4	Land	220									
5	Non-Depreciable Land	221	6,186,420			6,186,420					
6	Depreciable Land	222				0					0
7	Buildings	230									
8	Permanent Buildings	231	80,090,140	333,305		80,423,445		26,701,357	2,091,763		28,793,120
9	Temporary Buildings	232				0					0
10	Improvements Other than Buildings (Infrastructure)	240	5,863,196			5,863,196		4,337,185	266,750		4,603,935
11	Capitalized Equipment	250									
12	10 Yr Schedule	251	3,920,501	155,354	43,638	4,032,217		3,361,552	172,896	43,638	3,490,810
13	5 Yr Schedule	252				0	5				0
14	3 Yr Schedule	253				0	3				0
15	Construction in Progress	260		259,589		259,589	-				
16	Total Capital Assets	200	96,060,257	748,248	43,638	96,764,867	10	34,400,094	2,531,409	43,638	36,887,865
17	Non-Capitalized Equipment	700				0			0		
18	Allowable Depreciation								2,531,409		

	L
1	
2	Ending Balance Undepreciated June 30, 2019
3	0
4	
5	6,186,420
6	0
7	
8	51,630,325
9	0
10	1,259,261
11	
12	541,407
13	0
14	0
15	259,589
16	59,877,002
17	
18	

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	21,887,492	
9	O&M	Expenditures 15-22, L151	Total Expenditures			3,100,041	
10	DS	Expenditures 15-22, L174	Total Expenditures			3,538,030	
11	TR	Expenditures 15-22, L210	Total Expenditures			2,103,231	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			695,101	
13	TORT	Expenditures 15-22, L342	Total Expenditures			209,813	
14			Total Expenditures		\$	31,533,708	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
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+I)	1125 Pre-K Programs			0	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			298,441	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			259,740	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			59,063	
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			0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			137	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			470,385	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			305,264	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			188,604	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			178,935	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,245,000	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)						
2	<i><u>This schedule is completed for school districts only.</u></i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			33,179	
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			28,900	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			14,744	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			14,314	
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			1,403	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0	
75							
76				Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$	4,098,109	
77				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		27,435,599	
78				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		2,075.13	
79				Estimated OEPP (Line 77 divided by Line 78)	\$	13,221.15	
80							

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet_Row	ACCOUNT NO - TITLE		Amount		
5							
81	PER CAPITA TUITION CHARGE						
82							
83	LESS OFFSETTING RECEIPTS/REVENUES:						
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)		0	
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		7,260	
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		546,548	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		79,199	
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		92,103	
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0	
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0	
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		26,429	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		30,000	
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		120,608	
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0	
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0	
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		4,389	
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		32,542	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		817,065	
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		80,315	
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		293,507	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		316,112	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		19,867	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		390,953	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0	
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)		0	

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet_Row	ACCOUNT NO - TITLE		Amount		
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	482		
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	36,536		
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	141,288		
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)	92		
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **			
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***			
173							
174				Total Deductions for PCTC Computation Line 84 through Line 172	\$ 3,035,295		
175				Net Operating Expense for Tuition Computation (Line 77 minus Line 174)	24,400,304		
176				Total Depreciation Allowance (from page 26, Line 18, Col I)	2,531,409		
177				Total Allowance for PCTC Computation (Line 175 plus Line 176)	26,931,713		
178				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019	2,075.13		
179				Total Estimated PCTC (Line 177 divided by Line 178) *	\$ 12,978.33		
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: https://www.isbe.net/Pages/ebfdistribution.aspx						

Instructions:

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

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.

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
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>					293,507		
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					53,071		
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	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		15,687,210		15,687,210		
20	Support Services:							
21	Pupil	2100		1,441,989		1,441,989		
22	Instructional Staff	2200		1,457,347		1,457,347		
23	General Admin.	2300		906,102		906,102		
24	School Admin	2400		1,196,894		1,196,894		
25	Business:							
26	Direction of Business Spt. Srv.	2510	105,081	0	105,081	0		
27	Fiscal Services	2520	180,031	0	180,031	0		
28	Oper. & Maint. Plant Services	2540		2,839,848	2,839,848	0		
29	Pupil Transportation	2550		2,090,987		2,090,987		
30	Food Services	2560		540,015		540,015		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		1,419		1,419		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		137		137		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(2,015,823)		(2,015,823)		
41	Total		285,112	24,146,125	3,124,960	21,306,277		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	285,112	Total Indirect Costs:	3,124,960		
44			Total Direct Costs:	24,146,125	Total Direct Costs:	21,306,277		

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
45				= 1.18%		= 14.67%		
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (<i>Public Act 97-0010</i>) Fiscal Year Ending June 30, 2019				
2					
3					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Coal City Community School District 24-032-0010-26				
7					
8	<i>Check box if this schedule is not applicable.....</i> ☐		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	Service or Function (<i>Check all that apply</i>)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing		X	X	
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools		X	X	
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X		
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing		X	X	
29	Technology Services				
30	Transportation		X	X	
31	Vocational Education Cooperatives		X	X	
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					

	F	G	H	I	J	K
1	URCING 0357)					
2						
3						
4						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
15	Illinois Energy Consortium					
16						
17						
18						
19						
20	PMA Liquid Asset Fund					
21						
22						
23						
24						
25						
26	Grundy County Special Education Cooperative					
27						
28	Reed Custer District #255U; Wilmington CUSD 209U					
29						
30	Illinois Central School Bus					
31	Grundy Area Vocational Center					
32						
33						
34						
35						
36						
37						
38						
40						
41						
42						
43						

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

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

School District Name: Coal City Community S
RCDT Number: 24-032-0010-26

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
1. Executive Administration Services	2320	301,143		301,143	323,303	
2. Special Area Administration Services	2330	0		0		
3. Other Support Services - School Administration	2490	2,560		2,560	3,000	
4. Direction of Business Support Services	2510	103,994	0	103,994	98,100	
5. Internal Services	2570	0		0		
6. Direction of Central Support Services	2610	0		0		
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0		
8. Totals		407,697	0	407,697	424,403	0
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)						

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

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.

chool District #1

ar 2020
Total
323,303
0
3,000
98,100
0
0
0
424,403
4%

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

Type Below.

1. Page 10, Line 72 - Educational Fund: Milk money.
2. Page 10, Line 74 - Educational Fund: Miscellaneous food sales.
3. Page 10, Line 78 - Educational Fund: Musical, play, and other event admissions.
4. Page 11, Line 107 - Educational Fund: Refunds, reimbursements, and miscellaneous receipts.
5. Page 9, Line 17 - Educational Fund: Grundy County EDPA
6. Page 12, Line 168 - Educational Fund: State Library Grant; ALOP Grant
7. Page 15, Line 41 - Educational Fund: Resource officer and crossing guard expenditures.
8. Page 18, Line 171 - Debt Services Fund: Bond issuance costs and agent fees
9. Page 14, Line 265- Education Fund: McKinney Vent Supply Closet
10. Page 16, Line 56- Education Fund: Dean of Students

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.					
5	If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	22,108,991	3,380,203	2,238,392	223,969	27,951,555
9	Direct Expenditures	21,887,492	3,100,041	2,103,231		27,090,764
10	Difference	221,499	280,162	135,161	223,969	860,791
11	Fund Balance - June 30, 2019	12,222,866	1,490,091	2,379,361	1,102,970	17,195,288
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the 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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:I4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:X33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27-K27 must = Acct 8130 Transfer Among Funds, Cells C49-K49	OK
Acct 7140 - Transfer of Interest, Cells C28-K28 must = Acct 8140 Transfer of Interest, Cells C50-K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42-K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74-K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25-K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME Coal City Community School District #1	RCDT NUMBER 24-032-0010-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005100	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Kent Bugg		NAME AND ADDRESS OF AUDIT FIRM Mack & Associates, P.C. 116 E. Washington St., Suite One Morris	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 550 S. Carbon Hill Road Coal City		E-MAIL ADDRESS: tmack@mackcpas.com	
60416		NAME OF AUDIT SUPERVISOR Tawnya Mack, CPA	
		CPA FIRM TELEPHONE NUMBER 815-942-3306	FAX NUMBER 815-942-9430

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

Coal City Community School District #1

24-032-0010-26

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)

Coal City Community School District #1

24-032-0010-26

SINGLE AUDIT INFORMATION CHECKLIST

- ☐ * **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).

Coal City Community School District #1**24-032-0010-26****SINGLE AUDIT INFORMATION CHECKLIST**

- ☐ 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

**Coal City Community School District #1
24-032-0010-26**

**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	\$ 1,206,331
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		53,071
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(141,288)
AFR TOTAL FEDERAL REVENUES:		\$ 1,118,114

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

.....	
.....	
.....	
.....	
.....	
.....	
.....	

ADJUSTED AFR FEDERAL REVENUES	\$ 1,118,114
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	
------------------	----------	--

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	-
--------------------------------	----	---

DIFFERENCE:	\$	1,118,114
-------------	----	-----------

Coal City Community School District #1
24-032-0010-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
CHILD NUTRITION CLUSTER (M):											
US DEPT OF AGRICULTURE:											
PASSED THROUGH ISBE:											
NATIONAL SCHOOL LUNCH- 2019	10.555	4210-2019		216,877			216,787			216,787	N/A
NATIONAL SCHOOL LUNCH- 2018	10.555	4210-2018	218,462	46,305	218,462		46,305			264,767	N/A
SPECIAL MILK PROGRAM- 2019	10.556	4215-2019		2,766			2,766			2,766	N/A
SPECIAL MILK PROGRAM- 2018	10.556	4215-2018	2,713	415	2,713		415			3,128	N/A
NATIONAL SCHOOL BREAKFAST-2019	10.553	4220-2019		22,859			22,859			22,859	N/A
NATIONAL SCHOOL BREAKFAST-2018	10.553	4220-2018	26,037	4,284	26,037		4,284			30,321	N/A
LANTER	10.555	2019		30,255			30,255			30,255	N/A
FRUITS & VEG	10.555	2019		22,816			22,816			22,816	N/A
TOTAL CHILD NUTRITION CLUSTER			247,212	346,577	247,212		346,487			593,699	
										0	
										0	
										0	
										0	
										0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Coal City Community School District #1
24-032-0010-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
US DEPT OF EDUCATION:											
PASSED THROUGH ISBE:											
TITLE I- 2019	84.010	4300-2019		181,939			236,464			236,464	270,006
TITLE I- 2018	84.010	4300-2018	204,186	134,173	338,359					338,359	377,587
TITLE IVA- 2019	84.424	4400-2019		16,218			16,218			16,218	20,807
TITLE IVA- 2018	84.424	4400-2018	4,762	3,649	8,411					8,411	10,000
TITLE II- 2019	84.367	4932-2019		482			482			482	500
IDEA FLOW THROUGH (M)	84.027	4620-2019		377,774			431,883			431,883	431,883
IDEA FLOW THROUGH PRESCHOOL (M)	84.027	4600-2019		7,494			9,147			9,147	9,147
TOTAL PASSED THROUGH ISBE:			208,948	721,729	346,770		694,194			1,040,964	1,119,930
PASSED THROUGH GRUNDY CO SP ED COOP:											N/A
IDEA FLOW THROUGH (M)	84.027	4620-2018	194,318	13,179	207,658					207,658	207,658
TOTAL US DEPT OF EDUCATION			208,948	734,908	346,770		694,194			1,040,964	N/A
US DEPT OF HEALTH & HUMAN SERVICES:										0	N/A
PASSED THROUGH IL DEPT OF HEALTHCARE & FAMILY SERVICES										0	N/A
MEDICAL ASSISTANCE PROGRAM 2019	93.778	4991-2019		26,370			37,894			37,894	N/A
MEDICAL ASSISTANCE PROGRAM 2018	93.778	4991-2018	25,755	10,167	37,418					37,418	N/A
TOTAL US DEPT OF HEALTH & HUMAN SERVICES:			25,755	36,537	37,418		37,894			75,312	N/A
PASSED THROUGH WILL CO ROE										0	N/A
MCKINNEY VENTO SUPPLY CLOSET	84.196	4999-2019		92			92			92	N/A
TOTAL FEDERAL AWARDS			481,915	1,118,114	631,400		1,078,667			1,710,067	N/A

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Coal City Community School District #1
24-032-0010-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2019

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coal City CUSD #1 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Coal City CUSD #1 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
NONE	N/A	0

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Coal City CUSD #1 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$30,255		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$22,816	Total Non-Cash	\$53,071

Note 5: Other Information

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	YES
	(Yes/No)

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

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

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

Coal City Community School District #1
24-032-0010-26
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, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027	SPECIAL EDUCATION (IDEA) CLUSTER	441,030
	Total Amount Tested as Major	\$441,030

Total Federal Expenditures for 7/1/18-6/30/19

\$1,078,667

% tested as Major

40.89%

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

\$750,000.00

Auditee qualified as low-risk auditee?

YES

X NO

⁷ 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."

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ 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.

Coal City Community School District #1
24-032-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2019- N/A

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

Coal City Community School District #1
24-032-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴

2019- N/A

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior year?

Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____

5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).¹⁷ See footnote 12.¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Coal City Community School District #1
24-032-0010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

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

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