

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

☒ School District
☐ Joint Agreement

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

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

<u>School District/Joint Agreement Information</u> <small>(See instructions on inside of this page.)</small>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 05-016-0690-02	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Klein Hall CPAs
County Name: Cook		Name of Audit Manager: Andrew Mace
Name of School District/Joint Agreement: Skokie/Morton Grove School District No. 69		Address: 3957 75th Street
Address: 5050 Madison Street	Filing Status: Submit electronic AFR directly to ISBE	City: Aurora State: IL Zip Code: 60504
City: Skokie	Click on the Link to Submit: Select ISBE a File	Phone Number: 630-898-5578 Fax Number: 630-225-5128
Email Address:	0	IL License Number (9 digit): 066-003910 Expiration Date: 11/30/21
Zip Code: 60077		Email Address: amace@kleinhalcpa.com
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone: Fax Number:	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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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

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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] |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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.]. |
| <input type="checkbox"/> | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed. |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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] .

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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]. |
| <input type="checkbox"/> | 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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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. |
| <input checked="" type="checkbox"/> | 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>11/1/95</u> (Ex: 00/00/0000) |
| <input type="checkbox"/> | 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
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.
- Date:

Account Name	3110	3500	3510	3100	3105
Deferred Revenues (490)					
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)					
Direct Receipts/Revenue					
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		6,184	70,088	5,837	
Total					

- 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:

Klein Hall CPAs

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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



8/29/19

Total
0
82,109
82,109

:e

	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):		424,696,489								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.033932		+ 0.005500		+ 0.005563		= 0.045000		0.000500		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	27,706,141		25,977,325		1,728,816		26,818,898						
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		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,		29,304,058									
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		20,792,610								
38													
39													
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	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N
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42													

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: Skokie/Morton Grove School District No. 69

District Code: 05-016-0690-02

County Name: Cook

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative)

Total

Ratio

Score

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Funds 10, 20, 40, & 70,

26,818,898.00

0.971

Weight

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 & 20

27,605,929.00

Value

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

(100,212.00)

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Funds 10, 20 & 40

25,977,325.00

Ratio

Score

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)

Funds 10, 20, 40 & 70,

27,605,929.00

Adjustment

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 & 20

(100,212.00)

Weight

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

0

Value

Possible Adjustment:

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Funds 10, 20 40 & 70

Total

Days

Score

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Funds 10, 20, 40 divided by 360

27,028,897.00

374.57

Weight

72,159.24

Value

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)

Funds 10, 20 & 40

Total

Percent

Score

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

(.85 x EAV) x Sum of Combined Tax Rates

0.00

100.00

Weight

16,244,640.70

Value

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)

Total

Percent

Score

Total Long-Term Debt Allowed (P3, Cell H31)

20,792,610.00

29.04

Weight

29,304,057.74

Value

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				
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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		2		
32		0.10		
33		0.20		
34				
35		3.80 *		
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	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
2										
3	CURRENT ASSETS (100)									
4	Cash (Accounts 111 through 115) ¹		14,748,544	4,172,096	3,083,196	3,676,237	1,065,106	1,816,364	4,432,020	1,458,376
5	Investments	120	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	7,643,702	1,108,318	1,631,783	1,120,997	293,092	0	100,756	9,872
7	Interfund Receivables	140	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	322,109	0	0	76,272	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	10	0	0	0	0	0	0	0
13	Total Current Assets		22,714,365	5,280,414	4,714,979	4,873,506	1,358,198	1,816,364	4,532,776	1,468,248
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	0	0	0	0	0	0		0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0
27	Other Payables	430	47,268	3,813	0	9,123	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	62,659	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	7,995,621	1,145,286	1,686,214	1,214,276	302,865	0	104,117	10,195
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0
34	Total Current Liabilities		8,105,548	1,149,099	1,686,214	1,223,399	302,865	0	104,117	10,195
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	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	14,608,817	4,131,315	3,028,765	3,650,107	1,055,333	1,816,364	4,428,659	1,458,053
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance		22,714,365	5,280,414	4,714,979	4,873,506	1,358,198	1,816,364	4,532,776	1,468,248

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		(90)
2	(Enter Whole Dollars)	Acct. #	Fire Prevention & Safety
3	CURRENT ASSETS (100)		
4	Cash (Accounts 111 through 115) ¹		785,226
5	Investments	120	0
6	Taxes Receivable	130	201,512
7	Interfund Receivables	140	0
8	Intergovernmental Accounts Receivable	150	0
9	Other Receivables	160	0
10	Inventory	170	0
11	Prepaid Items	180	0
12	Other Current Assets (Describe & Itemize)	190	0
13	Total Current Assets		986,738
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	0
26	Intergovernmental Accounts Payable	420	0
27	Other Payables	430	0
28	Contracts Payable	440	0
29	Loans Payable	460	0
30	Salaries & Benefits Payable	470	0
31	Payroll Deductions & Withholdings	480	0
32	Deferred Revenues & Other Current Liabilities	490	208,233
33	Due to Activity Fund Organizations	493	0
34	Total Current Liabilities		208,233
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	0
39	Unreserved Fund Balance	730	778,505
40	Investment in General Fixed Assets		
41	Total Liabilities and Fund Balance		986,738

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		99,390		
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		99,390		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		307,362	
17	Building & Building Improvements	230		36,690,111	
18	Site Improvements & Infrastructure	240		798,873	
19	Capitalized Equipment	250		2,170,660	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			3,028,765
22	Amount to be Provided for Payment on Long-Term Debt	350			17,763,845
23	Total Capital Assets			39,967,006	20,792,610
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	99,390		
34	Total Current Liabilities		99,390		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			20,792,610
37	Total Long-Term Liabilities				20,792,610
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			39,967,006	
41	Total Liabilities and Fund Balance		99,390	39,967,006	20,792,610

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
	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
3	RECEIPTS/REVENUES								
4	LOCAL SOURCES	1000	16,956,246	2,400,065	3,392,076	2,284,690	722,061	97,150	311,513
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
6	STATE SOURCES	3000	4,312,010	0	0	308,758	0	0	0
7	FEDERAL SOURCES	4000	1,132,859	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		22,401,115	2,400,065	3,392,076	2,593,448	722,061	97,150	311,513
9	Receipts/Revenues for "On Behalf" Payments ²	3998	6,012,705	0	0	0	0	0	
10	Total Receipts/Revenues		28,413,820	2,400,065	3,392,076	2,593,448	722,061	97,150	311,513
11	DISBURSEMENTS/EXPENDITURES								
12	Instruction	1000	13,073,951				281,503		
13	Support Services	2000	7,911,162	2,390,131		1,337,354	362,119	11,296,572	
14	Community Services	3000	248,950	0		0	19,398		
15	Payments to Other Districts & Governmental Units	4000	1,015,777	0	0	0	0	0	
16	Debt Service	5000	0	0	3,398,637	0	0		
17	Total Direct Disbursements/Expenditures		22,249,840	2,390,131	3,398,637	1,337,354	663,020	11,296,572	
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	6,012,705	0	0	0	0	0	
19	Total Disbursements/Expenditures		28,262,545	2,390,131	3,398,637	1,337,354	663,020	11,296,572	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		151,275	9,934	(6,561)	1,256,094	59,041	(11,199,422)	311,513
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	0						
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0	
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	
27	Transfer Among Funds	7130	0	0		0			
28	Transfer of Interest	7140	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0					
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0					
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0				
32	SALE OF BONDS (7200)								
33	Principal on Bonds Sold	7210	0	0	0	0		0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			79,900				
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			20,312				
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0				
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0				
41	Transfer to Capital Projects Fund	7800						0	
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	
43	Other Sources Not Classified Elsewhere	7990	442,510	0	0	0	0	0	0
44	Total Other Sources of Funds		442,510	0	100,212	0	0	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
	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)
2	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)								
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	0	0		0			
50	Transfer of Interest	8140	0	0	0	0	0	0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 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	0	0				0	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	79,900	0				0	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	20,312	0				0	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0					
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0					
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0					
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0					
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0					
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0					
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0					
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0					
70	Taxes Transferred to Pay for Capital Projects	8810	0	0					
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0					
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0					
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0					
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0	
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0
76	Total Other Uses of Funds		100,212	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		342,298	0	100,212	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		493,573	9,934	93,651	1,256,094	59,041	(11,199,422)	311,513
79	Fund Balances - July 1, 2018		13,861,646	4,174,498	2,943,361	2,400,068	998,232	13,063,289	4,117,663
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		253,598	(53,117)	(8,247)	(6,055)	(1,940)	(47,503)	(517)
81	Fund Balances - June 30, 2019		14,608,817	4,131,315	3,028,765	3,650,107	1,055,333	1,816,364	4,428,659

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	J	K
	Description	(Enter	(80)	(90)
	Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
3	RECEIPTS/REVENUES			
4	LOCAL SOURCES	1000	121,531	433,059
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		
6	STATE SOURCES	3000	0	0
7	FEDERAL SOURCES	4000	0	0
8	Total Direct Receipts/Revenues		121,531	433,059
9	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0
10	Total Receipts/Revenues		121,531	433,059
11	DISBURSEMENTS/EXPENDITURES			
12	Instruction	1000		
13	Support Services	2000	187,906	0
14	Community Services	3000		
15	Payments to Other Districts & Governmental Units	4000	0	0
16	Debt Service	5000	0	0
17	Total Direct Disbursements/Expenditures		187,906	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0
19	Total Disbursements/Expenditures		187,906	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(66,375)	433,059
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	0	0
26	Transfer of Working Cash Fund Interest	7120	0	0
27	Transfer Among Funds	7130		
28	Transfer of Interest	7140	0	0
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	0	0
34	Premium on Bonds Sold	7220	0	0
35	Accrued Interest on Bonds Sold	7230	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0
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		0
43	Other Sources Not Classified Elsewhere	7990	0	0
44	Total Other Sources of Funds		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	J	K
	Description	(Enter	(80)	(90)
2	Whole Dollars)	Acct #	Tort	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	0	
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		0
75	Other Uses Not Classified Elsewhere	8990	0	0
76	Total Other Uses of Funds		0	0
77	Total Other Sources/Uses of Funds		0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(66,375)	433,059
79	Fund Balances - July 1, 2018		1,524,799	346,479
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(371)	(1,033)
81	Fund Balances - June 30, 2019		1,458,053	778,505

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

	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
1									
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		13,642,371	0	0	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0					
7	Special Education Purposes Levy	1140	1,648,889	0		0	0	0	
8	FICA/Medicare Only Purposes Levies	1150					199,069		
9	Area Vocational Construction Purposes Levy	1160		0	0			0	
10	Summer School Purposes Levy	1170	0						
11	Other Tax Levies (Describe & Itemize)	1190	0	2,267,426	3,308,107	2,084,729	484,314	0	206,113
12	Total Ad Valorem Taxes Levied By District		15,291,260	2,267,426	3,308,107	2,084,729	683,383	0	206,113
13	PAYMENTS IN LIEU OF TAXES	1200							
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	489,098	0	0	0	10,000	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		489,098	0	0	0	10,000	0	0
19	TUITION	1300							
20	Regular - Tuition from Pupils or Parents (In State)	1311	71,811						
21	Regular - Tuition from Other Districts (In State)	1312	3,900						
22	Regular - Tuition from Other Sources (In State)	1313	0						
23	Regular - Tuition from Other Sources (Out of State)	1314	0						
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	13,463						
25	Summer Sch - Tuition from Other Districts (In State)	1322	0						
26	Summer Sch - Tuition from Other Sources (In State)	1323	0						
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0						
28	CTE - Tuition from Pupils or Parents (In State)	1331	0						
29	CTE - Tuition from Other Districts (In State)	1332	0						
30	CTE - Tuition from Other Sources (In State)	1333	0						
31	CTE - Tuition from Other Sources (Out of State)	1334	0						
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0						
33	Special Ed - Tuition from Other Districts (In State)	1342	75,802						
34	Special Ed - Tuition from Other Sources (In State)	1343	0						
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0						
36	Adult - Tuition from Pupils or Parents (In State)	1351	0						
37	Adult - Tuition from Other Districts (In State)	1352	0						
38	Adult - Tuition from Other Sources (In State)	1353	0						
39	Adult - Tuition from Other Sources (Out of State)	1354	0						
40	Total Tuition		164,976						
41	TRANSPORTATION FEES	1400							
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				88,563			
43	Regular - Transp Fees from Other Districts (In State)	1412				6,226			
44	Regular - Transp Fees from Other Sources (In State)	1413				0			
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0			
46	Regular Transp Fees from Other Sources (Out of State)	1416				0			
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				165			
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0			
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0			
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0			
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0			
52	CTE - Transp Fees from Other Districts (In State)	1432				0			
53	CTE - Transp Fees from Other Sources (In State)	1433				0			

**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)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0			
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0			
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0			
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0			
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0			
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0			
60	Adult - Transp Fees from Other Districts (In State)	1452				0			
61	Adult - Transp Fees from Other Sources (In State)	1453				0			
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0			
63	Total Transportation Fees					94,954			
64	EARNINGS ON INVESTMENTS	1500							
65	Interest on Investments	1510	405,700	105,199	83,969	81,875	28,678	97,150	105,400
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0
67	Total Earnings on Investments		405,700	105,199	83,969	81,875	28,678	97,150	105,400
68	FOOD SERVICE	1600							
69	Sales to Pupils - Lunch	1611	149,335						
70	Sales to Pupils - Breakfast	1612	0						
71	Sales to Pupils - A la Carte	1613	0						
72	Sales to Pupils - Other (Describe & Itemize)	1614	0						
73	Sales to Adults	1620	0						
74	Other Food Service (Describe & Itemize)	1690	59						
75	Total Food Service		149,394						
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700							
77	Admissions - Athletic	1711	0	0					
78	Admissions - Other (Describe & Itemize)	1719	5,403	0					
79	Fees	1720	6,843	0					
80	Book Store Sales	1730	552	0					
81	Other District/School Activity Revenue (Describe & Itemize)	1790	37,578	0					
82	Total District/School Activity Income		50,376	0					
83	TEXTBOOK INCOME	1800							
84	Rentals - Regular Textbooks	1811	8,689						
85	Rentals - Summer School Textbooks	1812	0						
86	Rentals - Adult/Continuing Education Textbooks	1813	0						
87	Rentals - Other (Describe & Itemize)	1819	0						
88	Sales - Regular Textbooks	1821	0						
89	Sales - Summer School Textbooks	1822	0						
90	Sales - Adult/Continuing Education Textbooks	1823	0						
91	Sales - Other (Describe & Itemize)	1829	0						
92	Other (Describe & Itemize)	1890	0						
93	Total Textbook Income		8,689						
94	OTHER REVENUE FROM LOCAL SOURCES	1900							
95	Rentals	1910	0	23,000					
96	Contributions and Donations from Private Sources	1920	636	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0			
99	Refund of Prior Years' Expenditures	1950	251,492	0	0	23,132	0	0	
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0						
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0	
104	Payment from Other Districts	1991	67,022	0	0	0	0	0	
105	Sale of Vocational Projects	1992	0						
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	

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

	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
107	Other Local Revenues (Describe & Itemize)	1999	77,603	4,440	0	0	0	0	0
108	Total Other Revenue from Local Sources		396,753	27,440	0	23,132	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	16,956,246	2,400,065	3,392,076	2,284,690	722,061	97,150	311,513
110	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)								
111	Flow-through Revenue from State Sources	2100	0	0		0	0		
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0		
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0		
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0		
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)								
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)								
117	Evidence Based Funding Formula (Section 18-8.15)	3001	3,763,226	0	0	0	0	0	
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	
122	Total Unrestricted Grants-In-Aid		3,763,226	0	0	0	0	0	
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)								
124	SPECIAL EDUCATION								
125	Special Education - Private Facility Tuition	3100	23,368			0			
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0			
127	Special Education - Personnel	3110	0	0		0			
128	Special Education - Orphanage - Individual	3120	5,082			0			
129	Special Education - Orphanage - Summer Individual	3130	0			0			
130	Special Education - Summer School	3145	0			0			
131	Special Education - Other (Describe & Itemize)	3199	0	0		0			
132	Total Special Education		28,450	0		0			
133	CAREER AND TECHNICAL EDUCATION (CTE)								
134	CTE - Technical Education - Tech Prep	3200	0	0			0		
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0		
136	CTE - WECEP	3225	0	0			0		
137	CTE - Agriculture Education	3235	0	0			0		
138	CTE - Instructor Practicum	3240	0	0			0		
139	CTE - Student Organizations	3270	0	0			0		
140	CTE - Other (Describe & Itemize)	3299	0	0			0		
141	Total Career and Technical Education		0	0			0		
142	BILINGUAL EDUCATION								
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0		
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0		
145	Total Bilingual Ed		0				0		

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

1	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
	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	6,340						
147	School Breakfast Initiative	3365	0	0			0		
148	Driver Education	3370	0	0					
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0
151	TRANSPORTATION								
152	Transportation - Regular and Vocational	3500	0	0		25,499	0		
153	Transportation - Special Education	3510	0	0		283,259	0		
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0		
155	Total Transportation		0	0		308,758	0		
156	Learning Improvement - Change Grants	3610	0						
157	Scientific Literacy	3660	0	0		0	0		
158	Truant Alternative/Optional Education	3695	0			0	0		
159	Early Childhood - Block Grant	3705	512,795	0		0	0		
160	Chicago General Education Block Grant	3766	0	0		0	0		
161	Chicago Educational Services Block Grant	3767	0	0		0	0		
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	
163	Technology - Technology for Success	3780	0	0	0	0	0	0	
164	State Charter Schools	3815	1,199			0			
165	Extended Learning Opportunities - Summer Bridges	3825	0			0			
166	Infrastructure Improvements - Planning/Construction	3920		0				0	
167	School Infrastructure - Maintenance Projects	3925		0				0	
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		548,784	0	0	308,758	0	0	0
170	Total Receipts from State Sources	3000	4,312,010	0	0	308,758	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	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0
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	0						
178	Construction (Impact Aid)	4050	0	0				0	
179	MAGNET	4060	0	0		0	0	0	
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0	
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	0	0		0	0		
185	Title V - District Projects	4105	0	0		0	0		

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

1	A	B	C	D	E	F	G	H	I
			(10)	(20)	(30)	(40)	(50)	(60)	(70)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
2									
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0		
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0		
188	Total Title V		0	0		0	0		
189	FOOD SERVICE								
190	Breakfast Start-Up Expansion	4200	0				0		
191	National School Lunch Program	4210	316,698				0		
192	Special Milk Program	4215	0				0		
193	School Breakfast Program	4220	68,256				0		
194	Summer Food Service Program	4225	0				0		
195	Child Adult Care Food Program	4226	0				0		
196	Fresh Fruits & Vegetables	4240	0						
197	Food Service - Other (Describe & Itemize)	4299	0				0		
198	Total Food Service		384,954				0		
199	TITLE I								
200	Title I - Low Income	4300	474,486	0		0	0		
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0		
202	Title I - Migrant Education	4340	0	0		0	0		
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0		
204	Total Title I		474,486	0		0	0		
205	TITLE IV								
206	Title IV - Safe & Drug Free Schools - Formula	4400	13,418	0		0	0		
207	Title IV - 21st Century Comm Learning Centers	4421	19,098	0		0	0		
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0		
209	Total Title IV		32,516	0		0	0		
210	FEDERAL - SPECIAL EDUCATION								
211	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0		
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0		
213	Fed - Spec Education - IDEA - Flow Through	4620	73,600	0		0	0		
214	Fed - Spec Education - IDEA - Room & Board	4625	14,710	0		0	0		
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0		
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0		
217	Total Federal - Special Education		88,310	0		0	0		
218	CTE - PERKINS								
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0		
220	CTE - Other (Describe & Itemize)	4799	0	0			0		
221	Total CTE - Perkins		0	0			0		
222	Federal - Adult Education	4810	0	0			0		
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	
224	ARRA - Title I - Low Income	4851	0	0		0	0		
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0		
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0					
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0	
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	

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

1	A	B	C	D	E	F	G	H	I
			(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	0	0	0	0	0	0	
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	
242	Other ARRA Funds - II	4871	0	0	0	0	0	0	
243	Other ARRA Funds - III	4872	0	0	0	0	0	0	
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0	
245	Other ARRA Funds - V	4874	0	0	0	0	0	0	
246	ARRA - Early Childhood	4875	0	0	0	0	0	0	
247	Other ARRA Funds VII	4876	0	0	0	0	0	0	
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0	
249	Other ARRA Funds IX	4878	0	0	0	0	0	0	
250	Other ARRA Funds X	4879	0	0	0	0	0	0	
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	
252	Total Stimulus Programs		0	0	0	0	0	0	
253	Race to the Top Program	4901	0						
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0		
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0		
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	54,460			0	0		
257	McKinney Education for Homeless Children	4920	0	0		0	0		
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0		
259	Title II - Teacher Quality	4932	98,133	0		0	0		
260	Federal Charter Schools	4960	0	0		0	0		
261	State Assessment Grants	4981	0	0		0	0		
262	Grant for State Assessments and Related Activities	4982	0	0		0	0		
263	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0		
264	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0		
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0	
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,132,859	0	0	0	0	0	
267	Total Receipts/Revenues from Federal Sources	4000	1,132,859	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		22,401,115	2,400,065	3,392,076	2,593,448	722,061	97,150	311,513

**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		81,485	0
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	0	417,533
12	Total Ad Valorem Taxes Levied By District		81,485	417,533
13	PAYMENTS IN LIEU OF TAXES	1200		
14	Mobile Home Privilege Tax	1210	0	0
15	Payments from Local Housing Authorities	1220	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0
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		

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**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				
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	38,410	15,526
66	Gain or Loss on Sale of Investments	1520	0	0
67	Total Earnings on Investments		38,410	15,526
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	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0
98	Services Provided Other Districts	1940		
99	Refund of Prior Years' Expenditures	1950	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0
101	Drivers' Education Fees	1970		
102	Proceeds from Vendors' Contracts	1980	0	0
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	0	0

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**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				
107	Other Local Revenues (Describe & Itemize)	1999	1,636	0
108	Total Other Revenue from Local Sources		1,636	0
109	Total Receipts/Revenues from Local Sources	1000	121,531	433,059
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	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0
120	General State Aid - Fast Growth District Grant	3030	0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0
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)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
146	State Free Lunch & Breakfast	3360		
147	School Breakfast Initiative	3365		
148	Driver Education	3370		
149	Adult Ed (from ICCB)	3410	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0
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		0
163	Technology - Technology for Success	3780		0
164	State Charter Schools	3815		
165	Extended Learning Opportunities - Summer Bridges	3825		
166	Infrastructure Improvements - Planning/Construction	3920		
167	School Infrastructure - Maintenance Projects	3925		0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0
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	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0
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		0
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)
	Description (Enter Whole Dollars)	Acct #	Tort	Fire Prevention & Safety
2				
186	Title V - Rural Education Initiative (REI)	4107		
187	Title V - Other (Describe & Itemize)	4199		
188	Total Title V			
189	FOOD SERVICE			
190	Breakfast Start-Up Expansion	4200		
191	National School Lunch Program	4210		
192	Special Milk Program	4215		
193	School Breakfast Program	4220		
194	Summer Food Service Program	4225		
195	Child Adult Care Food Program	4226		
196	Fresh Fruits & Vegetables	4240		
197	Food Service - Other (Describe & Itemize)	4299		
198	Total Food Service			
199	TITLE I			
200	Title I - Low Income	4300		
201	Title I - Low Income - Neglected, Private	4305		
202	Title I - Migrant Education	4340		
203	Title I - Other (Describe & Itemize)	4399		
204	Total Title I			
205	TITLE IV			
206	Title IV - Safe & Drug Free Schools - Formula	4400		
207	Title IV - 21st Century Comm Learning Centers	4421		
208	Title IV - Other (Describe & Itemize)	4499		
209	Total Title IV			
210	FEDERAL - SPECIAL EDUCATION			
211	Fed - Spec Education - Preschool Flow-Through	4600		
212	Fed - Spec Education - Preschool Discretionary	4605		
213	Fed - Spec Education - IDEA - Flow Through	4620		
214	Fed - Spec Education - IDEA - Room & Board	4625		
215	Fed - Spec Education - IDEA - Discretionary	4630		
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699		
217	Total Federal - Special Education			
218	CTE - PERKINS			
219	CTE - Perkins - Title 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	0	0
224	ARRA - Title I - Low Income	4851		
225	ARRA - Title I - Neglected, Private	4852	0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0
233	ARRA - McKinney - Vento Homeless Education	4862		
234	ARRA - Child Nutrition Equipment Assistance	4863		
235	Impact Aid Formula Grants	4864	0	0
236	Impact Aid Competitive Grants	4865	0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0
238	Qualified School Construction Bond Credits	4867	0	0

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**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	0	0
240	Build America Bond Interest Reimbursement	4869	0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0
242	Other ARRA Funds - II	4871	0	0
243	Other ARRA Funds - III	4872	0	0
244	Other ARRA Funds - IV	4873	0	0
245	Other ARRA Funds - V	4874	0	0
246	ARRA - Early Childhood	4875	0	0
247	Other ARRA Funds VII	4876	0	0
248	Other ARRA Funds VIII	4877	0	0
249	Other ARRA Funds IX	4878	0	0
250	Other ARRA Funds X	4879	0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0
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 (LIPLEP)	4909		
257	McKinney Education for Homeless Children	4920		
258	Title II - Eisenhower Professional Development Formula	4930		
259	Title II - Teacher Quality	4932		
260	Federal Charter Schools	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		0
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		121,531	433,059

**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										
3	10 - EDUCATIONAL FUND (ED)									
4	INSTRUCTION (ED)	1000								
5	Regular Programs	1100	8,081,488	884,643	129,668	194,296	19,682	21,731	0	0
6	Tuition Payment to Charter Schools	1115			0					
7	Pre-K Programs	1125	598,231	112,223	604	20,916	2,743	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	1,377,058	197,995	0	11,245	0	0	0	0
9	Special Education Programs Pre-K	1225	0	0	0	1,729	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	78,517	15,552	56,370	35,923	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	352,324	3,750	5,740	0	0	0	0	0
15	Summer School Programs	1600	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	777,714	92,683	958	168	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	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 Instruction ¹⁰	1000	11,265,332	1,306,846	193,340	264,277	22,425	21,731	0	0
34	SUPPORT SERVICES (ED)	2000								
35	SUPPORT SERVICES - PUPILS									
36	Attendance & Social Work Services	2110	611,932	90,707	0	2,006	0	0	0	0
37	Guidance Services	2120	0	0	0	0	0	0	0	0
38	Health Services	2130	134,615	11,726	0	2,809	0	0	0	0
39	Psychological Services	2140	302,365	28,522	0	2,160	0	0	0	0
40	Speech Pathology & Audiology Services	2150	339,780	38,730	0	1,872	0	0	0	0
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	124,384	7,941	0	3,017	0	0	0	0
42	Total Support Services - Pupils	2100	1,513,076	177,626	0	11,864	0	0	0	0
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
44	Improvement of Instruction Services	2210	221,700	82,907	88,655	0	0	0	0	0
45	Educational Media Services	2220	204,952	34,478	0	40,039	0	0	0	0
46	Assessment & Testing	2230	0	0	21,438	0	0	0	0	0
47	Total Support Services - Instructional Staff	2200	426,652	117,385	110,093	40,039	0	0	0	0
48	SUPPORT SERVICES - GENERAL ADMINISTRATION									
49	Board of Education Services	2310	0	0	182,823	1,850	0	12,814	0	0
50	Executive Administration Services	2320	282,034	54,411	2,907	0	0	1,283	0	0
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0

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**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
52	Tort Immunity Services	2360 -								
53		2370	0	0	0	0	0	0	0	0
	Total Support Services - General Administration	2300	282,034	54,411	185,730	1,850	0	14,097	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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
2										
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION									
55	Office of the Principal Services	2410	985,031	184,268	8,098	1,917	0	2,528	0	0
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	985,031	184,268	8,098	1,917	0	2,528	0	0
58	SUPPORT SERVICES - BUSINESS									
59	Direction of Business Support Services	2510	114,383	28,751	3,528	0	0	1,085	0	0
60	Fiscal Services	2520	234,138	31,898	207,006	16,606	0	345	0	0
61	Operation & Maintenance of Plant Services	2540	0	0	212,907	0	442,510	0	0	0
62	Pupil Transportation Services	2550	0	0	0	2,461	0	0	0	0
63	Food Services	2560	109,682	12,787	472,980	10,666	0	0	0	0
64	Internal Services	2570	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	458,203	73,436	896,421	29,733	442,510	1,430	0	0
66	SUPPORT SERVICES - CENTRAL									
67	Direction of Central Support Services	2610	177,964	33,717	2,849	496	0	269	0	0
68	Planning, Research, Development, & Evaluation Services	2620	333,924	52,199	121,418	32,884	0	1,790	0	0
69	Information Services	2630	0	0	0	0	0	0	0	0
70	Staff Services	2640	2,250	0	0	0	0	0	0	0
71	Data Processing Services	2660	526,626	53,038	91,405	40,945	408,309	0	0	0
72	Total Support Services - Central	2600	1,040,764	138,954	215,672	74,325	408,309	2,059	0	0
73	Other Support Services (Describe & Itemize)	2900	1,200	10,161	0	1,286	0	0	0	0
74	Total Support Services	2000	4,706,960	756,241	1,416,014	161,014	850,819	20,114	0	0
75	COMMUNITY SERVICES (ED)	3000	141,934	17,812	77,568	11,426	0	210	0	0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000								
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
78	Payments for Regular Programs	4110			0			0		
79	Payments for Special Education Programs	4120			0			1,015,777		
80	Payments for Adult/Continuing Education Programs	4130			0			0		
81	Payments for CTE Programs	4140			0			0		
82	Payments for Community College Programs	4170			0			0		
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
84	Total Payments to Other Govt Units (In-State)	4100			0			1,015,777		
85	Payments for Regular Programs - Tuition	4210						0		
86	Payments for Special Education Programs - Tuition	4220						0		
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0		
88	Payments for CTE Programs - Tuition	4240						0		
89	Payments for Community College Programs - Tuition	4270						0		
90	Payments for Other Programs - Tuition	4280						0		
91	Other Payments to In-State Govt Units	4290						0		
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0		
93	Payments for Regular Programs - Transfers	4310						0		
94	Payments for Special Education Programs - Transfers	4320						0		
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0		
96	Payments for CTE Programs - Transfers	4340						0		
97	Payments for Community College Program - Transfers	4370						0		
98	Payments for Other Programs - Transfers	4380						0		
99	Other Payments to In-State Govt Units - Transfers	4390			0			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			0		
102	Total Payments to Other Govt Units	4000			0			1,015,777		

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**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						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		
111	Debt Services - Interest on Long-Term Debt	5200						0		
112	Total Debt Services	5000						0		
113	PROVISIONS FOR CONTINGENCIES (ED)	6000								
114	Total Direct Disbursements/Expenditures		16,114,226	2,080,899	1,686,922	436,717	873,244	1,057,832	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	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS									
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	780,153	139,796	513,732	507,525	448,925	0	0	0
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0	
127	Total Support Services - Business	2500	780,153	139,796	513,732	507,525	448,925	0	0	0
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
129	Total Support Services	2000	780,153	139,796	513,732	507,525	448,925	0	0	0
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	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			0		
134	Payments for Special Education Programs	4120			0			0		
135	Payments for CTE Programs	4140			0			0		
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
137	Total Payments to Other Govt. Units (In-State)	4100			0			0		
138	Payments to Other Govt. Units (Out of State)	4400			0			0		
139	Total Payments to Other Govt Units	4000			0			0		
140	DEBT SERVICES (O&M)	5000								
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
142	Tax Anticipation Warrants	5110						0		
143	Tax Anticipation Notes	5120						0		
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
145	State Aid Anticipation Certificates	5140						0		
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
147	Total Debt Service - Interest on Short-Term Debt	5100						0		
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0		
149	Total Debt Services	5000						0		
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000								
151	Total Direct Disbursements/Expenditures		780,153	139,796	513,732	507,525	448,925	0	0	0
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									

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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)
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
2										
153										

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
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		
161	DEBT SERVICES (DS)	5000								
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
163	Tax Anticipation Warrants	5110						0		
164	Tax Anticipation Notes	5120						0		
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
166	State Aid Anticipation Certificates	5140						0		
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
168	Total Debt Services - Interest On Short-Term Debt	5100						0		
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						886,912		
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						2,509,900		
170								0		
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,825			0		
172	Total Debt Services	5000			1,825			3,396,812		
173	PROVISION FOR CONTINGENCIES (DS)	6000								
174	Total Disbursements/ Expenditures				1,825			3,396,812		
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	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS									
182	Pupil Transportation Services	2550	8,675	631	1,328,048	0	0	0	0	0
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
184	Total Support Services	2000	8,675	631	1,328,048	0	0	0	0	0
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000								
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
188	Payments for Regular Programs	4110			0			0		
189	Payments for Special Education Programs	4120			0			0		
190	Payments for Adult/Continuing Education Programs	4130			0			0		
191	Payments for CTE Programs	4140			0			0		
192	Payments for Community College Programs	4170			0			0		
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
194	Total Payments to Other Govt. Units (In-State)	4100			0			0		
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			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**

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
			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						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		
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		
209	PROVISION FOR CONTINGENCIES (TR)	6000								
210	Total Disbursements/ Expenditures		8,675	631	1,328,048	0	0	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		132,091						
216	Pre-K Programs	1125		31,910						
217	Special Education Programs (Functions 1200-1220)	1200		77,725						
218	Special Education Programs - Pre-K	1225		0						
219	Remedial and Supplemental Programs - K-12	1250		872						
220	Remedial and Supplemental Programs - Pre-K	1275		0						
221	Adult/Continuing Education Programs	1300		0						
222	CTE Programs	1400		0						
223	Interscholastic Programs	1500		16,380						
224	Summer School Programs	1600		0						
225	Gifted Programs	1650		0						
226	Driver's Education Programs	1700		0						
227	Bilingual Programs	1800		22,525						
228	Truants' Alternative & Optional Programs	1900		0						
229	Total Instruction	1000		281,503						
230	SUPPORT SERVICES (MR/SS)	2000								
231	SUPPORT SERVICES - PUPILS									
232	Attendance & Social Work Services	2110		8,676						
233	Guidance Services	2120		0						
234	Health Services	2130		18,618						
235	Psychological Services	2140		4,001						
236	Speech Pathology & Audiology Services	2150		4,602						
237	Other Support Services - Pupils (Describe & Itemize)	2190		17,259						
238	Total Support Services - Pupils	2100		53,156						
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
240	Improvement of Instruction Services	2210		2,381						
241	Educational Media Services	2220		13,606						
242	Assessment & Testing	2230		0						
243	Total Support Services - Instructional Staff	2200		15,987						
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			(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
245	Board of Education Services	2310		0						
246	Executive Administration Services	2320		13,128						

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

1	A	B	C	D	E	F	G	H	I	J
	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										
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		13,128						
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION									
259	Office of the Principal Services	2410		40,316						
260	Other Support Services - School Administration (Describe & Itemize)	2490		0						
261	Total Support Services - School Administration	2400		40,316						
262	SUPPORT SERVICES - BUSINESS									
263	Direction of Business Support Services	2510		1,801						
264	Fiscal Services	2520		32,303						
265	Facilities Acquisition & Construction Services	2530		0						
266	Operation & Maintenance of Plant Services	2540		108,077						
267	Pupil Transportation Services	2550		125						
268	Food Services	2560		15,198						
269	Internal Services	2570		0						
270	Total Support Services - Business	2500		157,504						
271	SUPPORT SERVICES - CENTRAL									
272	Direction of Central Support Services	2610		2,821						
273	Planning, Research, Development, & Evaluation Services	2620		18,637						
274	Information Services	2630		0						
275	Staff Services	2640		332						
276	Data Processing Services	2660		60,077						
277	Total Support Services - Central	2600		81,867						
278	Other Support Services (Describe & Itemize)	2900		161						
279	Total Support Services	2000		362,119						
280	COMMUNITY SERVICES (MR/SS)	3000		19,398						
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						
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		
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000								
295	Total Disbursements/Expenditures			663,020				0		

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**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
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
298	60 - CAPITAL PROJECTS (CP)									
299	SUPPORT SERVICES (CP)	2000								
300	SUPPORT SERVICES - BUSINESS									
301	Facilities Acquisition and Construction Services	2530	0	0	580,901	0	10,715,671	0	0	0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	580,901	0	10,715,671	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000								
305	PAYMENTS TO OTHER GOVT UNITS (In-State)									
306	Payments to Regular Programs (In-State)	4110			0			0		
307	Payments for Special Education Programs	4120			0			0		
308	Payments for CTE Programs	4140			0			0		
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
310	Total Payments to Other Govt Units	4000			0			0		
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000								
312	Total Disbursements/ Expenditures		0	0	580,901	0	10,715,671	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	43,472	144,434	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	43,472	144,434	0	0	0	0	0	0
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		
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		
341	PROVISIONS FOR CONTINGENCIES (TF)	6000								
342	Total Disbursements/Expenditures		43,472	144,434	0	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**

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
346	SUPPORT SERVICES (FP&S)	2000								
347	SUPPORT SERVICES - BUSINESS									
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0
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		
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		
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						0		
365	Total Debt Service	5000						0		
366	PROVISION FOR CONTINGENCIES (FP&S)	6000								
367	Total Disbursements/Expenditures		0	0	0	0	0	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	9,331,508	9,131,170
6	Tuition Payment to Charter Schools	1115	0	0
7	Pre-K Programs	1125	734,717	595,168
8	Special Education Programs (Functions 1200-1220)	1200	1,586,298	1,534,021
9	Special Education Programs Pre-K	1225	1,729	3,000
10	Remedial and Supplemental Programs K-12	1250	186,362	213,944
11	Remedial and Supplemental Programs Pre-K	1275	0	0
12	Adult/Continuing Education Programs	1300	0	0
13	CTE Programs	1400	0	0
14	Interscholastic Programs	1500	361,814	435,183
15	Summer School Programs	1600	0	22,600
16	Gifted Programs	1650	0	0
17	Driver's Education Programs	1700	0	0
18	Bilingual Programs	1800	871,523	789,826
19	Truant Alternative & Optional Programs	1900	0	0
20	Pre-K Programs - Private Tuition	1910	0	0
21	Regular K-12 Programs - Private Tuition	1911	0	0
22	Special Education Programs K-12 - Private Tuition	1912	0	0
23	Special Education Programs Pre-K - Tuition	1913	0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0	0
27	CTE Programs - Private Tuition	1917	0	0
28	Interscholastic Programs - Private Tuition	1918	0	0
29	Summer School Programs - Private Tuition	1919	0	0
30	Gifted Programs - Private Tuition	1920	0	0
31	Bilingual Programs - Private Tuition	1921	0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0	0
33	Total Instruction ¹⁰	1000	13,073,951	12,724,912
34	SUPPORT SERVICES (ED)	2000		
35	SUPPORT SERVICES - PUPILS			
36	Attendance & Social Work Services	2110	704,645	648,980
37	Guidance Services	2120	0	0
38	Health Services	2130	149,150	192,490
39	Psychological Services	2140	333,047	330,234
40	Speech Pathology & Audiology Services	2150	380,382	333,635
41	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190	135,342	145,798
42	Total Support Services - Pupils	2100	1,702,566	1,651,137
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
44	Improvement of Instruction Services	2210	393,262	477,747
45	Educational Media Services	2220	279,469	260,944
46	Assessment & Testing	2230	21,438	21,500
47	Total Support Services - Instructional Staff	2200	694,169	760,191
48	SUPPORT SERVICES - GENERAL ADMINISTRATION			
49	Board of Education Services	2310	197,487	307,000
50	Executive Administration Services	2320	340,635	339,445
51	Special Area Administration Services	2330	0	0

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**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
52	Tort Immunity Services	2360 -		
53		2370	0	0
	Total Support Services - General Administration	2300	538,122	646,445

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
55	Office of the Principal Services	2410	1,181,842	1,151,537
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0
57	Total Support Services - School Administration	2400	1,181,842	1,151,537
58	SUPPORT SERVICES - BUSINESS			
59	Direction of Business Support Services	2510	147,747	145,149
60	Fiscal Services	2520	489,993	292,391
61	Operation & Maintenance of Plant Services	2540	655,417	300,000
62	Pupil Transportation Services	2550	2,461	0
63	Food Services	2560	606,115	651,425
64	Internal Services	2570	0	0
65	Total Support Services - Business	2500	1,901,733	1,388,965
66	SUPPORT SERVICES - CENTRAL			
67	Direction of Central Support Services	2610	215,295	221,852
68	Planning, Research, Development, & Evaluation Services	2620	542,215	1,073,455
69	Information Services	2630	0	0
70	Staff Services	2640	2,250	0
71	Data Processing Services	2660	1,120,323	1,160,830
72	Total Support Services - Central	2600	1,880,083	2,456,137
73	Other Support Services (Describe & Itemize)	2900	12,647	12,500
74	Total Support Services	2000	7,911,162	8,066,912
75	COMMUNITY SERVICES (ED)	3000	248,950	282,930
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000		
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
78	Payments for Regular Programs	4110	0	0
79	Payments for Special Education Programs	4120	1,015,777	905,000
80	Payments for Adult/Continuing Education Programs	4130	0	0
81	Payments for CTE Programs	4140	0	0
82	Payments for Community College Programs	4170	0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
84	Total Payments to Other Govt Units (In-State)	4100	1,015,777	905,000
85	Payments for Regular Programs - Tuition	4210	0	0
86	Payments for Special Education Programs - Tuition	4220	0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0
88	Payments for CTE Programs - Tuition	4240	0	0
89	Payments for Community College Programs - Tuition	4270	0	0
90	Payments for Other Programs - Tuition	4280	0	0
91	Other Payments to In-State Govt Units	4290	0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200	0	0
93	Payments for Regular Programs - Transfers	4310	0	0
94	Payments for Special Education Programs - Transfers	4320	0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0	0
96	Payments for CTE Programs - Transfers	4340	0	0
97	Payments for Community College Program - Transfers	4370	0	0
98	Payments for Other Programs - Transfers	4380	0	0
99	Other Payments to In-State Govt Units - Transfers	4390	0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0	0
101	Payments to Other Govt Units (Out-of-State)	4400	0	0
102	Total Payments to Other Govt Units	4000	1,015,777	905,000

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**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				
103	DEBT SERVICES (ED)	5000		
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
105	Tax Anticipation Warrants	5110	0	0
106	Tax Anticipation Notes	5120	0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
108	State Aid Anticipation Certificates	5140	0	0
109	Other Interest on Short-Term Debt	5150	0	0
110	Total Interest on Short-Term Debt	5100	0	0
111	Debt Services - Interest on Long-Term Debt	5200	0	0
112	Total Debt Services	5000	0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000		200,000
114	Total Direct Disbursements/Expenditures		22,249,840	22,179,754
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		151,275	
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	0
121	SUPPORT SERVICES - BUSINESS			
122	Direction of Business Support Services	2510	0	0
123	Facilities Acquisition & Construction Services	2530	0	0
124	Operation & Maintenance of Plant Services	2540	2,390,131	2,878,303
125	Pupil Transportation Services	2550	0	0
126	Food Services	2560	0	0
127	Total Support Services - Business	2500	2,390,131	2,878,303
128	Other Support Services (Describe & Itemize)	2900	0	0
129	Total Support Services	2000	2,390,131	2,878,303
130	COMMUNITY SERVICES (O&M)	3000	0	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	0
134	Payments for Special Education Programs	4120	0	0
135	Payments for CTE Programs	4140	0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
137	Total Payments to Other Govt. Units (In-State)	4100	0	0
138	Payments to Other Govt. Units (Out of State)	4400	0	0
139	Total Payments to Other Govt Units	4000	0	0
140	DEBT SERVICES (O&M)	5000		
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
142	Tax Anticipation Warrants	5110	0	0
143	Tax Anticipation Notes	5120	0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
145	State Aid Anticipation Certificates	5140	0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
147	Total Debt Service - Interest on Short-Term Debt	5100	0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	0	0
149	Total Debt Services	5000	0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000		20,000
151	Total Direct Disbursements/Expenditures		2,390,131	2,898,303
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		9,934	

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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)	Funct #	(900) Total	Budget
2				
154	30 - DEBT SERVICES (DS)			
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000		
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			
157	Payments for Regular Programs	4110	0	0
158	Payments for Special Education Programs	4120	0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0	0
161	DEBT SERVICES (DS)	5000		
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			
163	Tax Anticipation Warrants	5110	0	0
164	Tax Anticipation Notes	5120	0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
166	State Aid Anticipation Certificates	5140	0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
168	Total Debt Services - Interest On Short-Term Debt	5100	0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	886,912	850,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300		
170			2,509,900	3,181,936
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	1,825	0
172	Total Debt Services	5000	3,398,637	4,031,936
173	PROVISION FOR CONTINGENCIES (DS)	6000		0
174	Total Disbursements/ Expenditures		3,398,637	4,031,936
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(6,561)	
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	0
181	SUPPORT SERVICES - BUSINESS			
182	Pupil Transportation Services	2550	1,337,354	1,529,693
183	Other Support Services (Describe & Itemize)	2900	0	0
184	Total Support Services	2000	1,337,354	1,529,693
185	COMMUNITY SERVICES (TR)	3000	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			
188	Payments for Regular Programs	4110	0	0
189	Payments for Special Education Programs	4120	0	0
190	Payments for Adult/Continuing Education Programs	4130	0	0
191	Payments for CTE Programs	4140	0	0
192	Payments for Community College Programs	4170	0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
194	Total Payments to Other Govt. Units (In-State)	4100	0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0	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**

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
197	DEBT SERVICES (TR)	5000		
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
199	Tax Anticipation Warrants	5110	0	0
200	Tax Anticipation Notes	5120	0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
202	State Aid Anticipation Certificates	5140	0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
204	Total Debt Services - Interest On Short-Term Debt	5100	0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0	0
208	Total Debt Services	5000	0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000		30,000
210	Total Disbursements/ Expenditures		1,337,354	1,559,693
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		1,256,094	
212				
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)			
214	INSTRUCTION (MR/SS)	1000		
215	Regular Programs	1100	132,091	91,583
216	Pre-K Programs	1125	31,910	18,910
217	Special Education Programs (Functions 1200-1220)	1200	77,725	84,917
218	Special Education Programs - Pre-K	1225	0	0
219	Remedial and Supplemental Programs - K-12	1250	872	1,193
220	Remedial and Supplemental Programs - Pre-K	1275	0	0
221	Adult/Continuing Education Programs	1300	0	0
222	CTE Programs	1400	0	0
223	Interscholastic Programs	1500	16,380	5,520
224	Summer School Programs	1600	0	0
225	Gifted Programs	1650	0	0
226	Driver's Education Programs	1700	0	0
227	Bilingual Programs	1800	22,525	20,973
228	Truants' Alternative & Optional Programs	1900	0	0
229	Total Instruction	1000	281,503	223,096
230	SUPPORT SERVICES (MR/SS)	2000		
231	SUPPORT SERVICES - PUPILS			
232	Attendance & Social Work Services	2110	8,676	8,256
233	Guidance Services	2120	0	0
234	Health Services	2130	18,618	30,644
235	Psychological Services	2140	4,001	4,329
236	Speech Pathology & Audiology Services	2150	4,602	3,448
237	Other Support Services - Pupils (Describe & Itemize)	2190	17,259	23,353
238	Total Support Services - Pupils	2100	53,156	70,030
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
240	Improvement of Instruction Services	2210	2,381	0
241	Educational Media Services	2220	13,606	16,755
242	Assessment & Testing	2230	0	0
243	Total Support Services - Instructional Staff	2200	15,987	16,755
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			(900)	
2	Description (Enter Whole Dollars)	Funct #	Total	Budget
245	Board of Education Services	2310	0	0
246	Executive Administration Services	2320	13,128	15,013

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) Total	Budget
247	Service Area Administrative Services	2330	0	0
248	Claims Paid from Self Insurance Fund	2361	0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0
250	Unemployment Insurance Pymts	2363	0	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0	0
252	Risk Management and Claims Services Payments	2365	0	0
253	Judgment and Settlements	2366	0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0
255	Reciprocal Insurance Payments	2368	0	0
256	Legal Services	2369	0	0
257	Total Support Services - General Administration	2300	13,128	15,013
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
259	Office of the Principal Services	2410	40,316	28,772
260	Other Support Services - School Administration (Describe & Itemize)	2490	0	0
261	Total Support Services - School Administration	2400	40,316	28,772
262	SUPPORT SERVICES - BUSINESS			
263	Direction of Business Support Services	2510	1,801	1,641
264	Fiscal Services	2520	32,303	38,562
265	Facilities Acquisition & Construction Services	2530	0	0
266	Operation & Maintenance of Plant Services	2540	108,077	103,571
267	Pupil Transportation Services	2550	125	126
268	Food Services	2560	15,198	14,755
269	Internal Services	2570	0	0
270	Total Support Services - Business	2500	157,504	158,655
271	SUPPORT SERVICES - CENTRAL			
272	Direction of Central Support Services	2610	2,821	2,549
273	Planning, Research, Development, & Evaluation Services	2620	18,637	28,602
274	Information Services	2630	0	0
275	Staff Services	2640	332	0
276	Data Processing Services	2660	60,077	21,714
277	Total Support Services - Central	2600	81,867	52,865
278	Other Support Services (Describe & Itemize)	2900	161	0
279	Total Support Services	2000	362,119	342,090
280	COMMUNITY SERVICES (MR/SS)	3000	19,398	6,101
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		
282	Payments for Regular Programs	4110	0	0
283	Payments for Special Education Programs	4120	0	0
284	Payments for CTE Programs	4140	0	0
285	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	0
289	Tax Anticipation Notes	5120	0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
291	State Aid Anticipation Certificates	5140	0	0
292	Other (Describe & Itemize)	5150	0	0
293	Total Debt Services - Interest	5000	0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000		124,528
295	Total Disbursements/Expenditures		663,020	695,815

**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
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		59,041	
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)	Funct #	(900) Total	Budget
2				
298	60 - CAPITAL PROJECTS (CP)			
299	SUPPORT SERVICES (CP)	2000		
300	SUPPORT SERVICES - BUSINESS			
301	Facilities Acquisition and Construction Services	2530	11,296,572	11,500,000
302	Other Support Services (Describe & Itemize)	2900	0	0
303	Total Support Services	2000	11,296,572	11,500,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000		
305	PAYMENTS TO OTHER GOVT UNITS (In-State)			
306	Payments to Regular Programs (In-State)	4110	0	0
307	Payments for Special Education Programs	4120	0	0
308	Payments for CTE Programs	4140	0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
310	Total Payments to Other Govt Units	4000	0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000		0
312	Total Disbursements/ Expenditures		11,296,572	11,500,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(11,199,422)	
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	187,906	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	80,000
321	Unemployment Insurance Payments	2363	0	30,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0
323	Risk Management and Claims Services Payments	2365	0	0
324	Judgment and Settlements	2366	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	50,219
326	Reciprocal Insurance Payments	2368	0	0
327	Legal Services	2369	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	65,000
329	Vehicle Insurance (Transportation)	2372	0	0
330	Total Support Services - General Administration	2000	187,906	225,219
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000		
332	Payments for Regular Programs	4110	0	0
333	Payments for Special Education Programs	4120	0	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	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0
339	Other Interest or Short-Term Debt	5150	0	0
340	Total Debt Services - Interest on Short-Term Debt	5000	0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000		0
342	Total Disbursements/Expenditures		187,906	225,219
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		(66,375)	

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

1	A	B	K	L
2	Description (Enter Whole Dollars)	Funct #	(900) 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	0	0
349	Operation & Maintenance of Plant Services	2540	0	0
350	Total Support Services - Business	2500	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0
352	Total Support Services	2000	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000		
354	Payments to Regular Programs	4110	0	0
355	Payments to Special Education Programs	4120	0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0
357	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	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0
362	Total Debt Service - Interest on Short-Term Debt	5100	0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300		
364	Principal Retired)		0	0
365	Total Debt Service	5000	0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000		0
367	Total Disbursements/Expenditures		0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		433,059	

	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	13,642,371	7,438,147	6,204,224	14,420,000
5	Operations & Maintenance	0	1,205,641	(1,205,641)	2,337,332
6	Debt Services **	0	1,775,142	(1,775,142)	2,662,238
7	Transportation	0	1,219,451	(1,219,451)	2,364,089
8	Municipal Retirement	0	106,316	(106,316)	206,000
9	Capital Improvements	0		0	0
10	Working Cash	0	109,604	(109,604)	212,485
11	Tort Immunity	81,485	10,522	70,963	20,600
12	Fire Prevention & Safety	0	219,207	(219,207)	424,969
13	Leasing Levy	0		0	0
14	Special Education	1,648,889	876,830	772,059	1,699,878
15	Area Vocational Construction	0		0	
16	Social Security/Medicare Only	199,069	212,412	(13,343)	412,000
17	Summer School	0		0	0
18	Other (Describe & Itemize)	8,768,222		8,768,222	0
19	Totals	24,340,036	13,173,272	11,166,764	24,759,591
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	6,981,853
5	1,131,691
6	887,096
7	1,144,638
8	99,684
9	0
10	102,881
11	10,078
12	205,762
13	0
14	823,048
15	0
16	199,588
17	0
18	0
19	11,586,319
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 July 1, 2018	Beginning July 1, 2018 thru June 30, 2019	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 (CPPRT)									
4	Total CPPRT 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	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	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	2012 Working Cash & Refunding Bonds	03/12/12	9,315,000	1	3,420,000			640,000	2,780,000	2,375,050
32	2017A Refunding Bonds	02/28/17	8,315,000	3	7,880,000			1,165,000	6,715,000	5,736,856
33	2018 GO Limited Tax Bonds	01/24/18	8,885,000	2	8,885,000				8,885,000	7,590,763
34	2010 Refunding Bonds	12/02/10	5,575,000	3	2,675,000			625,000	2,050,000	1,751,386
35	Capital Lease	07/08/18	442,510	7		442,510		79,900	362,610	309,790
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			32,532,510		22,860,000	442,510	0	2,509,900	20,792,610	17,763,845
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other	Capital Lease						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J
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		1,648,889		
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	1,648,889	0	0
13	DISBURSEMENTS:									
14	Instruction					10 or 50-1000		1,648,889		
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	1,648,889	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									
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?									
31	If yes, list in the aggregate the following:									
32						Total Claims Payments:				
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									
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances									
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).									
48	^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	
8	
9	
10	
11	
12	0
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	0
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										
	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
2											
3	Works of Art & Historical Treasures	210				0	50				0
4	Land	220									
5	Non-Depreciable Land	221	307,362			307,362					
6	Depreciable Land	222				0					0
7	Buildings	230									
8	Permanent Buildings	231	25,393,539	11,296,572		36,690,111	50	18,436,547	745,535		19,182,082
9	Temporary Buildings	232				0	20				0
10	Improvements Other than Buildings (Infrastructure)	240	763,932	34,941		798,873	20	329,771	41,534		371,305
11	Capitalized Equipment	250					10				
12	10 Yr Schedule	251	883,432	1,287,228		2,170,660		1,283,756	186,718		1,470,474
13	5 Yr Schedule	252				0					0
14	3 Yr Schedule	253				0					0
15	Construction in Progress	260	0			0	-				
16	Total Capital Assets	200	27,348,265	12,618,741	0	39,967,006	10	20,050,074	973,787	0	21,023,861
17	Non-Capitalized Equipment	700				0			0		
18	Allowable Depreciation								973,787		

	L
1	
2	Ending Balance Undepreciated June 30, 2019
3	0
4	
5	307,362
6	0
7	
8	17,508,029
9	0
10	427,568
11	
12	700,186
13	0
14	0
15	0
16	18,943,145
17	
18	

	A	B	C	D	E
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		
5					
6	OPERATING EXPENSE PER PUPIL				
7	EXPENDITURES:				
8	ED	Expenditures 15-22, L114	Total Expenditures		\$
9	O&M	Expenditures 15-22, L151	Total Expenditures		
10	DS	Expenditures 15-22, L174	Total Expenditures		
11	TR	Expenditures 15-22, L210	Total Expenditures		
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		
13	TORT	Expenditures 15-22, L342	Total Expenditures		
14				Total Expenditures	\$
15					
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				
17					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		
75					
76			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)		\$
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		
79			Estimated OEPP (Line 77 divided by Line 78)		\$
80					

	A	B	C	D	E
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		
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84	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed	
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
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	
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	
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	
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	
133	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	
134	ED	Revenues 9-14, L253, Col C	4901	Race to the Top	
135	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
136	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
137	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
138	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	
139	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
140	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	
141	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	
142	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	
143	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
144	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	
145	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	
146	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	
147	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
148	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	
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	A	B	C	D	E
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		
5					
184					
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx				

	F	C
1		
2		
3		
4	Amount	
5		
6		
7		
8	22,249,840	
9	2,390,131	
10	3,398,637	
11	1,337,354	
12	663,020	
13	187,906	
14	30,226,888	
15		
16		
17		
18	6,226	
19	165	
20	0	
21	0	
22	0	
23	0	
24	0	
25	0	
26	0	
27	0	
28	0	
29	0	
30	0	
31	0	
32	0	
33	0	
34	731,974	
35	1,729	
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	0	
50	0	
51	0	
52	248,950	
53	1,015,777	
54	873,244	
55	0	
56	0	
57	0	
58	448,925	
59	0	
60	0	
61	2,509,900	
62	0	
63	0	
64	0	
65	0	
66	0	
67	31,910	
68	0	
69	0	
70	0	
71	0	
72	19,398	
73	0	
74	0	
75		
76	5,888,198	
77	24,338,690	
78	1,622.10	
79	15,004.43	
80		

	F	C
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2		
3		
4	Amount	
5		
81		
82		
83		
84	88,563	
85	0	
86	0	
87	0	
88	0	
89	0	
90	0	
91	0	
92	0	
93	0	
94	149,394	
95	50,376	
96	8,689	
97	0	
98	0	
99	0	
100	0	
101	23,000	
102	0	
103	67,022	
104	0	
105	28,450	
106	0	
107	0	
108	6,340	
109	0	
110	0	
111	308,758	
112	0	
113	0	
114	0	
115	0	
116	0	
117	0	
118	0	
119	1,199	
120	0	
121	0	
122	0	
123	0	
124	0	
125	384,954	
126	474,486	
127	32,516	
128	73,600	
129	14,710	
130	0	
131	0	
132	0	
157	0	
158	0	
159	0	
160	0	
161	54,460	
162	0	
163	0	
164	98,133	
165	0	
166	0	
167	0	
168	0	
169	0	
170	0	
171	599,691	
172	202,984	
173		
174	2,667,325	
175	21,671,365	
176	973,787	
177	22,645,152	
178	1,622.10	
179	13,960.39	
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4	Amount	
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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.

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.

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]

Fund-Function-Object Name Expenditure was Recorded	Where the (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
Total				2,026,034	150,000	1,876,034

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G
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>				472,980		
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required).</i>				50,476		
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			13,333,029		13,333,029
20	Support Services:						
21	Pupil	2100			1,755,722		1,755,722
22	Instructional Staff	2200			710,156		710,156
23	General Admin.	2300			739,156		739,156
24	School Admin	2400			1,222,158		1,222,158
25	Business:						
26	Direction of Business Spt. Srv.	2510	149,548	0	149,548	0	
27	Fiscal Services	2520	522,296	0	522,296	0	
28	Oper. & Maint. Plant Services	2540		2,262,190	2,262,190	0	
29	Pupil Transportation	2550		1,339,940		1,339,940	
30	Food Services	2560		148,333		148,333	
31	Internal Services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		218,116		218,116	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		560,852		560,852	
35	Information Services	2630		0		0	
36	Staff Services	2640	2,582	0	2,582	0	
37	Data Processing Services	2660	772,091	0	772,091	0	
38	Other:	2900		12,808		12,808	
39	Community Services	3000		268,348		268,348	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(1,876,034)		(1,876,034)
41	Total			1,446,517	20,694,774	3,708,707	18,432,584
42				Restricted Rate		Unrestricted Rate	
43				Total Indirect Costs:	1,446,517	Total Indirect Costs:	3,708,707
44				Total Direct Costs:	20,694,774	Total Direct Costs:	18,432,584

ESTIMATED INDIRECT COST DATA


	A	B	C	D	E	F	G
45							
46				=	6.99%	=	20.12%

ESTIMATED INDIRECT COST DATA

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ESTIMATED INDIRECT COST DATA

	H
45	
46	

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 97</i>)				
3	Fiscal Year Ending June 30, 2019				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Skokie/Morton Grove School District				
7	05-016-0690-02				
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	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	X	X		
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X	X		
20	Investment Pools	X	X		
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel	X	X		
26	Special Education Cooperatives	X	X		
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA:</u>				
41					
42					
43					

	F	G	H	I	J	K
1	URCING					
2	0357)					
3						
5						
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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	Educational Benefit Cooperative					
15						
16						
17						
18						
19	Collective Liability Insurance Cooperative (CLIC)					
20	Niles Township School Treasurer					
21						
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24						
25	Classrooms First Consolidation					
26	Niles Township District for Special Education					
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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: Skokie/Morton Grove 5
RCDT Number: 05-016-0690-02

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	340,635		340,635	305,107	
2. Special Area Administration Services	2330	0		0	0	
3. Other Support Services - School Administration	2490	0		0	0	
4. Direction of Business Support Services	2510	147,747	0	147,747	113,408	0
5. Internal Services	2570	0		0	0	
6. Direction of Central Support Services	2610	215,295		215,295	181,037	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0		
8. Totals		703,677	0	703,677	599,552	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.

School District No. 69

Year 2020
Total
305,107
0
0
113,408
0
181,037
0
599,552
-15%

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

Type Below.

1. Acct Summary 7-8: Other Changes in Fund Balance is restatement of beginning fund balances due to change of accouting method
2. AUDTCHECK: Error in Long-Term Debt is from issuance of capital leases
- 3.
- 4.

Skokie/Morton Grove School District No. 69

05-016-0690-02

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	<ul style="list-style-type: none"> If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> 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	22,401,115	2,400,065	2,593,448	311,513	27,706,141
9	Direct Expenditures	22,249,840	2,390,131	1,337,354		25,977,325
10	Difference	151,275	9,934	1,256,094	311,513	1,728,816
11	Fund Balance - June 30, 2019	14,608,817	4,131,315	3,650,107	4,428,659	26,818,898
12	<div style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</div>					
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

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. Errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the itemization page.

Description:

1. **Cover Page: The Accounting Basis must be Cash or Accrual.**
2. **The Single Audit related documents must be completed and attached.**

What Basis of Accounting is used?

Accounting for late payments (Audit Questionnaire Section D)

Are Federal Expenditures greater than \$750,000?

Is all Single Audit information completed and enclosed?

Is Budget Deficit Reduction Plan Required?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

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

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

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

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

Fund 30, Cells E38+E39 must = Cell E81.

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

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

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

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

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

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

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

Note: Explain any unreconcilable differences in the Itemization sheet.

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

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

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

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

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

Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)

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

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

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

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

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

Description:
12. Page 27: The 9 Month ADA must be entered on Line 78.
13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.

Error Message
OK
OK
OK
OK

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

DISTRICT/JOINT AGREEMENT NAME Skokie/Morton Grove School District No. 69	RCDT NUMBER 05-016-0690-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 5050 Madison Street Skokie 60077		E-MAIL ADDRESS: amace@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Andrew Mace	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

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

The follow
checklist is
This is not

GENERAL

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SUMMARY

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Findings h:

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☐ 38.

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Skokie/Morton Grove School District No. 69

05-016-0690-02

SINGLE AUDIT INFORMATION CHECKLIST

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

NEFORMATION

Signed and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.

All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.

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.

All Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).

Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.

- Verify or reconcile on reconciliation worksheet.

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**.

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>

OF EXPENDITURES OF FEDERAL AWARDS

All prior year's projects are included and reconciled to final FRIS report amounts.

- Including receipt/revenue and expenditure/disbursement amounts.

All current year's projects are included and reconciled to most recent FRIS report filed.

- Including receipt/revenue and expenditure/disbursement amounts.

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.

The total amount provided to subrecipients from each Federal program is included.

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.

Each CNP project should be reported on a separate line (one line per project year per program).

Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Exceptions should result in a finding with Questioned Costs.

The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).

- The value is determined from the following, **with each item on a separate line**:

* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)

Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated

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

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

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

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

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

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

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

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

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

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

CFDA number: 10.582

TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).

Obligations and Encumbrances are included where appropriate.

FINAL STATUS amounts are calculated, where appropriate.

Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.

All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.

NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.

Including, but not limited to:

Basis of Accounting

Name of Entity

Type of Financial Statements

Skokie/Morton Grove School District No. 69

05-016-0690-02

SINGLE AUDIT INFORMATION CHECKLIST

Subrecipient information (Mark "N/A" if not applicable)

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

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

Audit opinions expressed in opinion letters **match** opinions reported in Summary.

All Summary of Auditor Results questions have been answered.

All tested programs **and** amounts are listed.

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

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

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

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

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

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).

Questioned Costs have been calculated where there are questioned costs.

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

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

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

Skokie/Morton Grove School District No. 69
05-016-0690-02

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	\$	1,132,859
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 29, Line 11			50,476
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		-
AFR TOTAL FEDERAL REVENUES:		\$	1,183,335

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	\$	1,183,335
--------------------------------------	-----------	------------------

Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	1,183,335

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	1,183,335
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DIFFERENCE:	\$	-
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	18-4210-00	291,524	29,680	321,204	-			321,204	N/A
National School Lunch Program		Illinois State Board of Education	10.555	19-4210-00	43,626	287,018		287,018			287,018	N/A
School Breakfast Program		Illinois State Board of Education	10.553	18-4220-00	62,084	4,727	66,811	-			66,811	N/A
School Breakfast Program		Illinois State Board of Education	10.553	19-4220-00		63,529		63,529			63,529	N/A
Special Milk Program		Illinois State Board of Education	10.556	18-4215-00		-		-			-	N/A
Special Milk Program		Illinois State Board of Education	10.556	19-4215-00		-		-			-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	18-4226-00		-		-			-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	19-4226-00		-		-			-	N/A
Commodities		Illinois State Board of Education	10.555	18-4999-00	39,528	-	39,528	-			39,528	N/A
Commodities		Illinois State Board of Education	10.555	19-4999-00		18,202		18,202			18,202	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	18-4240-00	22,679	-	22,679	-			22,679	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	19-4240-00		32,274		32,274			32,274	N/A
Total United States Department of Agriculture					459,441	435,430	450,222	401,023	-	-	851,245	
Total Child Nutrition Cluster					459,441	435,430	450,222	401,023	-	-	851,245	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through		Niles Township District Special Education	84.027	18-4620-00	66,378	-	61,378	5,000			66,378	-
IDEA - Flow Through		Niles Township District Special Education	84.027	19-4620-00		73,600		73,600			73,600	-
IDEA - Room & Board		Illinois State Board of Education	84.027	18-4625-00		-		-			-	N/A
IDEA - Room & Board		Illinois State Board of Education	84.027	19-4625-00		14,710		14,710			14,710	N/A
IDEA - Flow Through Pre-School		Niles Township District Special Education	84.173	18-4600-00	-	-	-	-			-	-
IDEA - Flow Through Pre-School		Niles Township District Special Education	84.173	19-4600-00		-		-			-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
Total Department of Education					66,378	88,310	61,378	93,310	-	-	154,688	
Total Special Education (IDEA) Cluster					66,378	88,310	61,378	93,310	-	-	154,688	
Other Programs												
Department of Education												
Title I - Low Income	(M)	Illinois State Board of Education	84.010	18-4300-00	909,212	-	909,212	-			909,212	950,418
Title I - Low Income	(M)	Illinois State Board of Education	84.010	19-4300-00		474,486		474,486			474,486	621,438
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	18-4306-00	-	-	-	-			-	
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	19-4306-00		-		-			-	
Title II - Teacher Quality		Illinois State Board of Education	84.367	18-4932-00	89,891	5,775	95,666	-			95,666	117,829
Title II - Teacher Quality		Illinois State Board of Education	84.367	19-4932-00		92,358		92,358			92,358	96,834
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	18-4909-00	58,193	-	58,193	-			58,193	59,353
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	19-4909-00		54,460		54,460			54,460	54,460
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	18-4905-00	16,218	-	16,218	-			16,218	16,218
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	19-4905-00		-		-			-	-
Title IV - Student Support & Academic Enrich		Illinois State Board of Education	84.424	18-4400-00	-	-	-	-			-	-
Title IV - Student Support & Academic Enrich		Illinois State Board of Education	84.424	19-4400-00		13,418		13,418			13,418	13,418
Title IV - 21st Century		Youth & Opportunity United	84.287	18-4421-00	-	-	-	-			-	-
Title IV - 21st Century		Youth & Opportunity United	84.287	19-4421-00		19,098		19,098			19,098	20,000
Title III - Bilingual Ed Excellence		Illinois State Board of Education	84.365	18-4998-00	-	-	-	-			-	
Title III - Bilingual Ed Excellence		Illinois State Board of Education	84.365	19-4998-00		-		-			-	
CTE - Perkins			84.048	18-4745-00		-		-			-	
CTE - Perkins			84.048	19-4745-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	18-4901-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	19-4901-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	18-4902-00	-	-	-	-			-	
Preschool Expansion		Illinois State Board of Education	84.419	19-4902-00		-		-			-	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	18-4950-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	19-4950-00		-		-			-	
Total Department of Education					1,073,514	659,595	1,079,289	653,820	-	-	1,733,109	
Federal Highway Administration												
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Total Federal Highway Administration					-	-	-	-	-	-	-	
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	18-4991-00	-	-	-	-			-	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	19-4991-00		-		-			-	N/A
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Total Department of Health and Human Services					-	-	-	-	-	-	-	
Total Other Programs					1,073,514	659,595	1,079,289	653,820	-	-	1,733,109	
TOTAL FEDERAL AWARDS					1,599,333	1,183,335	1,590,889	1,148,153	-	-	2,739,042	

(M) Program was audited as a major program as defined by §200.518.
The accompanying notes are an integral part of this schedule

Skokie/Morton Grove School District No. 69
05-016-0690-02
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 Skokie/Morton Grove School District No. 69 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____

YES

X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Skokie/Morton School District No. 69 provided federal awards to subrecipients as follows:

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Skokie/Morton Grove School District No. 69 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

\$18,202

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

\$32,274

Total Non-Cash

\$50,476

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

No

(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)

Skokie/Morton Grove School District No. 69
05-016-0690-02
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 Rep
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Rep
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Discl)

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
84.010	Title I - Low Income	
	Total Amount Tested as Major	

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

\$1,148,153

% tested as Major

41.33%

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

Auditee qualified as low-risk auditee? X YES 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.

orted

orted

orted

orted

aimer⁷)

FEDERAL PROGRAM
474,486
\$474,486

Skokie/Morton Grove School District No. 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2019- None

2. THIS FINDING IS:

1

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.).

¹⁴ 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.