

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> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u> ☒ CASH ☐ ACCRUAL	<u>Certified Public Accountant Information</u>			
School District/Joint Agreement Number: 19-022-0940-16	<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File 0	Name of Auditing Firm: Baker Tilly Virchow Krause, LLP			
County Name: DuPage		Name of Audit Manager: Anna Wiszowaty, CPA			
Name of School District/Joint Agreement: Community High School District No. 94		Address: 1301 West 22nd Street, Suite 400			
Address: 157 West Washington Street		City: Oak Brook State: IL Zip Code: 60523			
City: West Chicago		Phone Number: (630) 990-3131 Fax Number: (630) 990-0039			
Email Address:		IL License Number (9 digit): 066-004260 Expiration Date:			
Zip Code: 60185	Email Address: anna.wiszowaty@bakertilly.com				
<u>Annual Financial Report</u> Type of Auditor's Report Issued: ☐ Qualified ☒ Unqualified ☐ Adverse ☐ Disclaimer	<u>Single Audit Status:</u> ☒ YES ☐ NO Are Federal expenditures greater than \$750,000? ☒ YES ☐ NO Is all Single Audit Information completed and attached? ☐ YES ☒ NO Were any financial statement or federal award findings issued?		ISBE Use Only		
☐ Reviewed by District Superintendent/Administrator	☐ Reviewed by Township Treasurer (Cook County only) Name of Township: _____				
District Superintendent/Administrator Name (Type or Print): Dr. Moses Cheng	Township Treasurer Name (type or print)				
Email Address: mcheng@d94.org	Email Address:		RegionalSuperintendent/Cook ISC Name (Type or Print):		
Telephone: (630) 876-6210	Fax Number: (630) 876-6241	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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly Virchow Krause, LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
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):			1,161,222,279						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.016072		+ 0.002875		+ 0.000769		= 0.019720				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	30,143,464		30,182,628		(39,164)		16,712,660						
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	☒	a. 6.9% for elementary and high school districts,				80,124,337							
32	☐	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		33,860,000								
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	☐	Pending Litigation											
45	☐	Material Decrease in EAV											
46	☐	Material Increase/Decrease in Enrollment											
47	☐	Adverse Arbitration Ruling											
48	☐	Passage of Referendum											
49	☐	Taxes Filed Under Protest											
50	☐	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	☐	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
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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:	Community High School District No. 94
District Code:	19-022-0940-16
County Name:	DuPage

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	16,712,660.00	0.554	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	30,143,464.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	30,182,628.00	1.001	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	30,143,464.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				Value	1.05
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	16,714,949.00	199.36	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	83,840.63		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	19,464,407.84		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H37)		33,860,000.00	57.74	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		80,124,337.25		Value	0.30

Total Profile Score: 3.55 *

Estimated 2020 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		11,279,432	2,676,647	889,554	689,422	567,493	28,741,665	2,069,448	211,342	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		11,279,432	2,676,647	889,554	689,422	567,493	28,741,665	2,069,448	211,342	0
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	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	2,289	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		2,289	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	211,342	0
39	Unreserved Fund Balance	730	11,277,143	2,676,647	889,554	689,422	567,493	28,741,665	2,069,448	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		11,279,432	2,676,647	889,554	689,422	567,493	28,741,665	2,069,448	211,342	0

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		174,872				
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		174,872				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210		0			
16	Land	220		789,423			
17	Building & Building Improvements	230		54,699,573			
18	Site Improvements & Infrastructure	240		3,451,640			
19	Capitalized Equipment	250		6,558,548			
20	Construction in Progress	260		3,194,785			
21	Amount Available in Debt Service Funds	340				889,554	
22	Amount to be Provided for Payment on Long-Term Debt	350				32,970,446	
23	Total Capital Assets					68,693,969	33,860,000
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493				174,872	
34	Total Current Liabilities					174,872	
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			33,860,000		
37	Total Long-Term Liabilities					33,860,000	
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets					68,693,969	
41	Total Liabilities and Fund Balance		174,872	68,693,969	33,860,000		

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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							18,750		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 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	0	0				0			
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	0	0				0			
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	0	0							
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	0	0							
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	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	0	0	0	0	0	18,750	0	0
77	Total Other Sources/Uses of Funds		18,750	0	381,146	0	0	29,788,390	(18,750)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(198,714)	357,147	(2,038,864)	(197,597)	153,485	21,500,427	0	(102,736)	0
79	Fund Balances - July 1, 2018		11,475,857	2,319,500	2,928,418	887,019	414,008	7,241,238	2,069,448	314,078	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		11,277,143	2,676,647	889,554	689,422	567,493	28,741,665	2,069,448	211,342	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		17,975,740	3,215,401	2,647,966	859,913	415,878	0	0	160,729	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	236,409	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					392,141				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		18,212,149	3,215,401	2,647,966	859,913	808,019	0	0	160,729	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	1,931	341	284	91	86	0	0	17	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	495,363	10,000	0	267,398	208,374	0	0	32,444	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		497,294	10,341	284	267,489	208,460	0	0	32,461	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	123,799								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		123,799								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				800					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
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				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
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					800					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	272,860	28,127	22,107	11,320	5,704	588,656	18,750	1,558	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		272,860	28,127	22,107	11,320	5,704	588,656	18,750	1,558	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch		0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	37,610	0							
78	Admissions - Other (Describe & Itemize)	1719	12,609	0							
79	Fees	1720	271,014	0							
80	Book Store Sales	1730	8,736	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	76,192	0							
82	Total District/School Activity Income		406,161	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	414,577								
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		414,577								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	28,666							
96	Contributions and Donations from Private Sources	1920	150	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	4,879	551	0	0	0	29,076	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	(1,148)	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	45,454	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	99,278	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		148,613	29,217	0	0	0	29,076	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	20,075,453	3,283,086	2,670,357	1,139,522	1,022,183	617,732	18,750	194,748	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE 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	3,652,315	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	Total Unrestricted Grants-In-Aid		3,652,315	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	320,212			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	0			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		320,212	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	44,007	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		44,007	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**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	0								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	61,260	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500	0	0		62,313	0				
153	Transportation - Special Education	3510	0	0		508,063	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	Total Transportation		0	0		570,376	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	0	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	1,538			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		427,017	0	0	570,376	0	0	0	0	0
170	Total Receipts from State Sources	3000	4,079,332	0	0	570,376	0	0	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	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	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			0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	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**

	A	B	C	D	E	F	G	H	I	J	K									
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)									
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety									
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	0																0	
192	Special Milk Program	4215	0																0	
193	School Breakfast Program	4220	0																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		0																0	
199	TITLE I																			
200	Title I - Low Income	4300	347,623														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		347,623	0			0					0								
205	TITLE IV																			
206	Title IV - Safe & Drug Free Schools - Formula	4400	0	0			0					0								
207	Title IV - 21st Century Comm Learning Centers	4421	0	0			0					0								
208	Title IV - Other (Describe & Itemize)	4499	0	0			0					0								
209	Total Title IV		0	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	319,609	0		0	0													
214	Fed - Spec Education - IDEA - Room & Board	4625	37,405	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		357,014	0		0	0													
218	CTE - PERKINS																			
219	CTE - Perkins - Title III-E - Tech Prep	4770	33,677	0			0													
220	CTE - Other (Describe & Itemize)	4799	0	0			0													
221	Total CTE - Perkins		33,677	0			0													
222	Federal - Adult Education	4810	0	0			0													
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0									
224	ARRA - Title I - Low Income	4851	0	0		0	0													
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0									
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0									
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0									
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0									
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0									
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0									
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0									
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0									
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0													
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0																
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0									
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	8,479			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	25,903			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	43,751	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	23,522	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	136,976	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		976,945	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	976,945	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		25,131,730	3,283,086	2,670,357	1,709,898	1,022,183	617,732	18,750	194,748	0

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

	A	B	C	D	E	F	G	H	I	J	K
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	(900) Total
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	7,332,324	1,983,908	560,736	182,908	124,863	16,309	3,206	0	10,204,254
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	2,248,726	698,190	140,593	18,833	0	0	0	0	3,106,342
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	5,456	3	0	0	0	0	0	0	5,459
13	CTE Programs	1400	664,053	178,952	8,166	31,656	48,148	0	0	0	930,975
14	Interscholastic Programs	1500	791,027	57,956	139,369	77,416	53,035	60,051	30,424	0	1,209,278
15	Summer School Programs	1600	108,125	1,318	6,632	16,839	0	0	0	0	132,914
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	555,198	163,343	2,475	13,012	0	0	0	0	734,028
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						1,070,244			1,070,244
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	11,704,909	3,083,670	857,971	340,664	226,046	1,146,604	33,630	0	17,393,494
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	387,555	97,733	30,575	427	0	0	0	0	516,290
37	Guidance Services	2120	553,060	145,900	19,520	1,491	0	0	0	0	719,971
38	Health Services	2130	133,067	45,141	90,828	2,133	0	0	0	0	271,169
39	Psychological Services	2140	130,138	36,307	1,500	1,122	0	0	0	0	169,067
40	Speech Pathology & Audiology Services	2150	48,689	10,239	1,900	2,370	0	0	0	0	63,198
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupils	2100	1,252,509	335,320	144,323	7,543	0	0	0	0	1,739,695
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	154,422	40,643	49,605	24,364	0	1,175	0	0	270,209
45	Educational Media Services	2220	611,951	106,912	112,665	71,355	534,048	0	0	0	1,436,931
46	Assessment & Testing	2230	17,623	334	100,497	0	0	0	0	0	118,454
47	Total Support Services - Instructional Staff	2200	783,996	147,889	262,767	95,719	534,048	1,175	0	0	1,825,594
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	5,137	132	138,219	6,817	0	15,041	0	0	165,346
50	Executive Administration Services	2320	282,453	48,307	5,054	1,308	0	7,410	0	0	344,532
51	Special Area Administration Services	2330	168,535	45,241	8,538	4,426	0	275	0	0	227,015
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	456,125	93,680	151,811	12,551	0	22,726	0	0	736,893

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	697,051	141,078	50,715	21,372	0	385	0	0	910,601
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	697,051	141,078	50,715	21,372	0	385	0	0	910,601
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	119,543	42,853	24,749	682	0	2,981	0	1,200	192,008
60	Fiscal Services	2520	236,651	62,689	0	586	0	0	0	0	299,926
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	2,915	0	0	0	0	0	2,915
63	Food Services	2560	0	0	7,081	578	0	0	0	0	7,659
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	356,194	105,542	34,745	1,846	0	2,981	0	1,200	502,508
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	66,682	18,997	2,018	201	0	835	0	0	88,733
70	Staff Services	2640	0	(254)	0	0	0	0	0	0	(254)
71	Data Processing Services	2660	227,183	43,967	4,818	43,933	0	887	784	0	321,572
72	Total Support Services - Central	2600	293,865	62,710	6,836	44,134	0	1,722	784	0	410,051
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	3,839,740	886,219	651,197	183,165	534,048	28,989	784	1,200	6,125,342
75	COMMUNITY SERVICES (ED)	3000	459	3	7,622	180	0	0	0	0	8,264
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110			0			11,435			11,435
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Govt Units (In-State)	4100			0			11,435			11,435
85	Payments for Regular Programs - Tuition	4210						794,488			794,488
86	Payments for Special Education Programs - Tuition	4220						1,016,171			1,016,171
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						1,810,659			1,810,659
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	Total Payments to Other Govt Units	4000			0			1,822,094			1,822,094
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110						0			0

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

	A	B	C	D	E	F	G	H	I	J	K
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	(900) Total
2	Tax Anticipation Notes	5120						0			0
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
107	State Aid Anticipation Certificates	5140						0			0
108	Other Interest on Short-Term Debt	5150						0			0
109	Total Interest on Short-Term Debt	5100						0			0
110	Debt Services - Interest on Long-Term Debt	5200						0			0
111	Total Debt Services	5000						0			0
112	PROVISIONS FOR CONTINGENCIES (ED)	6000									
113	Total Direct Disbursements/Expenditures		15,545,108	3,969,892	1,516,790	524,009	760,094	2,997,687	34,414	1,200	25,349,194
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(217,464)
115											
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)	2000									
118	SUPPORT SERVICES - PUPILS										
119	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
120	SUPPORT SERVICES - BUSINESS										
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	1,168,338	269,430	294,069	1,081,836	95,684	0	16,582	0	2,925,939
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0
126	Total Support Services - Business	2500	1,168,338	269,430	294,069	1,081,836	95,684	0	16,582	0	2,925,939
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	1,168,338	269,430	294,069	1,081,836	95,684	0	16,582	0	2,925,939
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
131	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
132	Payments for Regular Programs	4110			0			0.00			0
133	Payments for Special Education Programs	4120			0			0			0
134	Payments for CTE Programs	4140			0			0			0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
137	Payments to Other Govt. Units (Out of State)	4400			0			0			0
138	Total Payments to Other Govt Units	4000			0			0			0
139	DEBT SERVICES (O&M)	5000									
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
141	Tax Anticipation Warrants	5110						0			0
142	Tax Anticipation Notes	5120						0			0
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
144	State Aid Anticipation Certificates	5140						0			0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
148	Total Debt Services	5000						0			0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
150	Total Direct Disbursements/Expenditures		1,168,338	269,430	294,069	1,081,836	95,684	0	16,582	0	2,925,939
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										357,147
152											
153											

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

	A	B	C	D	E	F	G	H	I	J	K
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	(900) Total
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						1,368,629			1,368,629
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						3,350,000			3,350,000
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400			369,763			1,975			371,738
171	Total Debt Services	5000			369,763			4,720,604			5,090,367
172	PROVISION FOR CONTINGENCIES (DS)	6000									
173	Total Disbursements/ Expenditures				369,763			4,720,604			5,090,367
174	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,420,010)
175											
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	0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	0	0	1,907,495	0	0	0	0	0	1,907,495
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	0	0	1,907,495	0	0	0	0	0	1,907,495
185	COMMUNITY SERVICES (TR)	3000	0	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			0
189	Payments for Special Education Programs	4120			0			0			0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
196	Total Payments to Other Govt Units	4000			0			0			0

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

	A	B	C	D	E	F	G	H	I	J	K
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	(900) Total
2											
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									
210	Total Disbursements/ Expenditures		0	0	1,907,495	0	0	0	0	0	1,907,495
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(197,597)
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Programs	1100		140,215							140,215
216	Pre-K Programs	1125		0							0
217	Special Education Programs (Functions 1200-1220)	1200		113,760							113,760
218	Special Education Programs - Pre-K	1225		0							0
219	Remedial and Supplemental Programs - K-12	1250		0							0
220	Remedial and Supplemental Programs - Pre-K	1275		0							0
221	Adult/Continuing Education Programs	1300		402							402
222	CTE Programs	1400		9,258							9,258
223	Interscholastic Programs	1500		39,452							39,452
224	Summer School Programs	1600		3,294							3,294
225	Gifted Programs	1650		0							0
226	Driver's Education Programs	1700		0							0
227	Bilingual Programs	1800		19,039							19,039
228	Truants' Alternative & Optional Programs	1900		0							0
229	Total Instruction	1000		325,420							325,420
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		5,364							5,364
233	Guidance Services	2120		13,198							13,198
234	Health Services	2130		13,828							13,828
235	Psychological Services	2140		1,745							1,745
236	Speech Pathology & Audiology Services	2150		689							689
237	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
238	Total Support Services - Pupils	2100		34,824							34,824
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		2,295							2,295
241	Educational Media Services	2220		87,801							87,801
242	Assessment & Testing	2230		331							331
243	Total Support Services - Instructional Staff	2200		90,427							90,427
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310		338							338
246	Executive Administration Services	2320		16,734							16,734

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

[illegible]

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

[illegible]

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

	A	B	L
1			
	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	10,618,778
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	4,061,923
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	0
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	4,500
13	CTE Programs	1400	901,292
14	Interscholastic Programs	1500	1,168,465
15	Summer School Programs	1600	132,300
16	Gifted Programs	1650	0
17	Driver's Education Programs	1700	0
18	Bilingual Programs	1800	726,812
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	0
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0
33	Total Instruction ¹⁰	1000	17,614,070
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	534,667
37	Guidance Services	2120	705,382
38	Health Services	2130	186,179
39	Psychological Services	2140	169,675
40	Speech Pathology & Audiology Services	2150	58,012
41	Other Support Services - Pupils (Describe & Itemize)	2190	0
42	Total Support Services - Pupils	2100	1,653,915
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	316,225
45	Educational Media Services	2220	1,594,300
46	Assessment & Testing	2230	77,317
47	Total Support Services - Instructional Staff	2200	1,987,842
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	184,125
50	Executive Administration Services	2320	337,879
51	Special Area Administration Services	2330	238,313
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	760,317

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	893,929
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	893,929
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	200,456
60	Fiscal Services	2520	300,225
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	5,055
63	Food Services	2560	75,500
64	Internal Services	2570	0
65	Total Support Services - Business	2500	581,236
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	100,285
70	Staff Services	2640	1,338
71	Data Processing Services	2660	335,643
72	Total Support Services - Central	2600	437,266
73	Other Support Services (Describe & Itemize)	2900	0
74	Total Support Services	2000	6,314,505
75	COMMUNITY SERVICES (ED)	3000	19,536
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	9,500
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	Total Payments to Other Govt Units (In-State)	4100	9,500
85	Payments for Regular Programs - Tuition	4210	723,753
86	Payments for Special Education Programs - Tuition	4220	840,000
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	1,563,753
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	1,573,253
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	0

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	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	0
114	Total Direct Disbursements/Expenditures		25,521,364
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
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	3,244,652
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	3,244,652
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	3,244,652
130	COMMUNITY SERVICES (O&M)	3000	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Regular Programs	4110	0
134	Payments for Special Education Programs	4120	0
135	Payments for CTE Programs	4140	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	0
139	Total Payments to Other Govt Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	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 - INTEREST ON LONG-TERM DEBT	5200	0
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
151	Total Direct Disbursements/Expenditures		3,244,652
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
154	30 - DEBT SERVICES (DS)		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	0
158	Payments for Special Education Programs	4120	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0
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	2,800
168	Total Debt Services - Interest On Short-Term Debt	5100	2,800
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	284,700
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	2,450,000
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
172	Total Debt Services	5000	2,737,500
173	PROVISION FOR CONTINGENCIES (DS)	6000	
174	Total Disbursements/ Expenditures		2,737,500
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
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	1,563,000
183	Other Support Services (Describe & Itemize)	2900	0
184	Total Support Services	2000	1,563,000
185	COMMUNITY SERVICES (TR)	3000	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
188	Payments for Regular Programs	4110	0
189	Payments for Special Education Programs	4120	0
190	Payments for Adult/Continuing Education Programs	4130	0
191	Payments for CTE Programs	4140	0
192	Payments for Community College Programs	4170	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
194	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
196	Total Payments to Other Govt Units	4000	0

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	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	0
210	Total Disbursements/ Expenditures		1,563,000
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	0
216	Pre-K Programs	1125	144,553
217	Special Education Programs (Functions 1200-1220)	1200	157,209
218	Special Education Programs - Pre-K	1225	0
219	Remedial and Supplemental Programs - K-12	1250	0
220	Remedial and Supplemental Programs - Pre-K	1275	0
221	Adult/Continuing Education Programs	1300	1,577
222	CTE Programs	1400	9,595
223	Interscholastic Programs	1500	15,383
224	Summer School Programs	1600	0
225	Gifted Programs	1650	0
226	Driver's Education Programs	1700	0
227	Bilingual Programs	1800	28,298
228	Truants' Alternative & Optional Programs	1900	0
229	Total Instruction	1000	356,615
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	6,378
233	Guidance Services	2120	13,881
234	Health Services	2130	14,673
235	Psychological Services	2140	1,914
236	Speech Pathology & Audiology Services	2150	691
237	Other Support Services - Pupils (Describe & Itemize)	2190	0
238	Total Support Services - Pupils	2100	37,537
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	0
241	Educational Media Services	2220	119,228
242	Assessment & Testing	2230	0
243	Total Support Services - Instructional Staff	2200	119,228
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	0
246	Executive Administration Services	2320	17,145

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
247	Service Area Administrative Services	2330	12,090
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	29,235
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	66,423
260	Other Support Services - School Administration (Describe & Itemize)	2490	0
261	Total Support Services - School Administration	2400	66,423
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	5,950
264	Fiscal Services	2520	48,290
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	233,276
267	Pupil Transportation Services	2550	0
268	Food Services	2560	0
269	Internal Services	2570	0
270	Total Support Services - Business	2500	287,516
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	0
273	Planning, Research, Development, & Evaluation Services	2620	0
274	Information Services	2630	11,973
275	Staff Services	2640	0
276	Data Processing Services	2660	44,642
277	Total Support Services - Central	2600	56,615
278	Other Support Services (Describe & Itemize)	2900	0
279	Total Support Services	2000	596,554
280	COMMUNITY SERVICES (MR/SS)	3000	0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	0
282	Payments for Regular Programs	4110	0
283	Payments for Special Education Programs	4120	0
284	Payments for CTE Programs	4140	0
285	Total Payments to Other Govt Units	4000	0
286	DEBT SERVICES (MR/SS)	5000	0
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
288	Tax Anticipation Warrants	5110	0
289	Tax Anticipation Notes	5120	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
291	State Aid Anticipation Certificates	5140	0
292	Other (Describe & Itemize)	5150	0
293	Total Debt Services - Interest	5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
295	Total Disbursements/Expenditures		953,169
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	13,270,000
302	Other Support Services (Describe & Itemize)	2900	0
303	Total Support Services	2000	13,270,000
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
307	Payments for Special Education Programs	4120	0
308	Payments for CTE Programs	4140	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
310	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
312	Total Disbursements/ Expenditures		13,270,000
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	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	95,000
321	Unemployment Insurance Payments	2363	10,000
322	Insurance Payments (Regular or Self-Insurance)	2364	128,325
323	Risk Management and Claims Services Payments	2365	0
324	Judgment and Settlements	2366	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
326	Reciprocal Insurance Payments	2368	0
327	Legal Services	2369	0
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transporation)	2372	0
330	Total Support Services - General Administration	2000	233,325
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		233,325
343	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	L
1			
2	Description (Enter Whole Dollars)	Funct #	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
349	Operation & Maintenance of Plant Services	2540	0
350	Total Support Services - Business	2500	0
351	Other Support Services (Describe & Itemize)	2900	0
352	Total Support Services	2000	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	0
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	0
367	Total Disbursements/Expenditures		0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	17,975,740	9,288,282	8,687,458	17,975,704	8,687,422
5	Operations & Maintenance	3,215,401	1,675,724	1,539,677	3,215,401	1,539,677
6	Debt Services **	2,647,966	1,308,745	1,339,221	2,647,966	1,339,221
7	Transportation	859,913	444,593	415,320	859,913	415,320
8	Municipal Retirement	415,878	215,172	200,706	415,878	200,706
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	160,729	83,550	77,179	160,729	77,179
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	236,409	123,230	113,179	236,409	113,179
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	392,141	203,289	188,852	392,141	188,852
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	25,904,177	13,342,585	12,561,592	25,904,141	12,561,556
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2018	Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (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			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0		0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long- Term Debt
31	Series 2017 GO School Bond	09/26/17	8,960,000	6	8,960,000			2,330,000	6,630,000	6,455,820
32	Series 2018 GO School Bond	08/01/18	28,285,000	6		28,250,000		1,020,000	27,230,000	26,514,626
33									0	
34									0	
35									0	
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			37,245,000		8,960,000	28,250,000	0	3,350,000	33,860,000	32,970,446
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other _____							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____							
54	3. Refunding Bonds	6. Building Bonds	9. Other _____							

Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
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	Driver Education
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		236,409			
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					61,260
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	236,409	0	0	61,260
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					61,260
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)					--		236,409			
23	Total Disbursements						0	236,409	0	0	61,260
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes ☐ No ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32	Total Claims Payments:										
33	Total Reserve Remaining:										
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
45											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	789,423			789,423						789,423
6	Depreciable Land	222				0			0		0	0
7	Buildings	230										
8	Permanent Buildings	231	46,743,479	7,983,125	27,031	54,699,573		19,387,609	1,093,991		20,481,600	34,217,973
9	Temporary Buildings	232				0			0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,451,640			3,451,640		2,406,194	172,582		2,578,776	872,864
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,284,848	273,700		6,558,548		6,284,848	273,700		6,558,548	0
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	0
15	Construction in Progress	260	2,288,653	8,739,799	7,833,667	3,194,785	--					3,194,785
16	Total Capital Assets	200	59,558,043	16,996,624	7,860,698	68,693,969	10	28,078,651	1,540,273	0	29,618,924	39,075,045
17	Non-Capitalized Equipment	700				50,996			5,100			
18	Allowable Depreciation								1,545,373			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	25,349,194	
9	O&M	Expenditures 15-22, L151	Total Expenditures		2,925,939	
10	DS	Expenditures 15-22, L174	Total Expenditures		5,090,367	
11	TR	Expenditures 15-22, L210	Total Expenditures		1,907,495	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		868,698	
13	TORT	Expenditures 15-22, L342	Total Expenditures		297,484	
14	Total Expenditures				\$	36,439,177
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		5,459	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		132,914	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		1,070,244	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		8,264	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		1,822,094	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		760,094	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		34,414	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		95,684	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		16,582	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,350,000	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		402	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		3,294	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		47	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76	Total Deductions for OEPP Computation (Sum of Lines 18 - 74)				\$	7,299,492
77	Total Operating Expenses Regular K-12 (Line 14 minus Line 76)					29,139,685
78	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					1,798.10
79	Estimated OEPP (Line 77 divided by Line 78)				\$	16,205.82
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
5						
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	800
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		0
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		406,161
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		414,577
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		28,666
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		320,212
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		44,007
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		0
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		61,260
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		570,376
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		1,538
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		347,623
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		319,609
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		37,405
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		33,677
137	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		8,479
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		25,903
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		43,751
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		23,522
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		136,976
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		698,913
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		163,354
174	Total Deductions for PCTC Computation Line 84 through Line 172				\$	3,686,809
175	Net Operating Expense for Tuition Computation (Line 77 minus Line 174)					25,452,876
176	Total Depreciation Allowance (from page 26, Line 18, Col I)					1,545,373
177	Total Allowance for PCTC Computation (Line 175 plus Line 176)					26,998,248
178	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					1,798.10
179	Total Estimated PCTC (Line 177 divided by Line 178) * \$				\$	15,014.88
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Regular Programs-Purchased Services	10-1130-300	City OF West Chicago - P.D.	263,352	0	0
ED-Special Education Programs-Purchased Services	10-1220-300	Allendale Association	10,172	0	0
ED-Regular Programs-Purchased Services	10-1100-300	Andy Frain Services, Inc.	102,702	0	0
O&M-Plant Services-Purchased Services	20-2540-300	AT&T	41,909	25,000	16,909
ED-Media Services-Purchased Services	10-2220-300	AT&T	47,592	0	0
O&M-Plant Services-Purchased Services	20-2540-300	AT&T Long Distance	797	797	0
ED-Media Services-Purchased Services	10-2220-300	AT&T Internet Service	20,296	0	0
ED-Interscholastic Programs-Contract Services	10-1500-300	Ati Physical Therapy	62,000	0	0
TR-Pupil Transportation-Purchased Services	40-2550-300	Aurora Naper	186,905	25,000	161,905
ED-Regular Programs-Purchased Services	10-1100-300	AVID Center	10,559	0	0
ED-Gen Admin-Board-Purchased Services	10-2310-300	Baker Tilly Virchow Krause, LLP	26,000	0	0
ED-Media Services-Purchased Services	10-2220-300	Blackboard, Inc	3,703	0	0
ED-Central Support-Data Processing-Software	10-2660-400	Bull Valley	2,200	2,200	0
ED-Regular Programs-Purchased Services	10-1100-300	Canon Financial Services	40,975	0	0
ED-Media Services-Purchased Services	10-2220-300	CDWG	40,267	0	0
O&M-Plant Services-Supplies and Materials	20-2540-400	Central Poly	10,691	10,691	0
ED-CTE Programs-Purchased Services	10-1400-300	Certiport	5,750	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	CHG Alternative Education	2,962	0	0
ED-Media Services-Materials	10-2220-400	Chicago Sun times	209	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Clare Woods Academy	65,502	0	0
ED-Regular Programs-Purchased Services	10-1100-300	College of Dupage	15,225	0	0
ED-Special Ed Programs-Purchased Services	10-1220-300	Community Therapy Corporation	68,600	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Connections Day School	1,769	0	0

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Central Support-Information-Purchased Services	10-2630-300	Constant Contact	798	798	0
O&M-Plant Services-Electric-Supplies and Materials	20-2540-400	Constellation New Energy Services (elect	596,625	25,000	571,625
ED=Special Education Programs-Purchased Services	10-1220-300	Core Academy	153,075	0	0
ED-Assessment Services-Materials	10-2320-400	Daily Herald	261	0	0
ED-Media Services-Materials	10-2220-400	Daily Herald	415	0	0
ED-Media Services-Purchased Services	10-2220-300	Dell	4,572	0	0
ED-Regular Programs-Purchased Services	10-1100-300	DS&P Insurance Services	20,000	0	0
ED-Media Services-Purchased Services	10-2220-300	Dude Solutions	2,940	0	0
ED-Media Services-Materials	10-2220-400	EBSCO	1,133	0	0
ED-Improvement of Instruction-Purchased Services	10-2210-300	Edgenuity Inc	500	0	0
ED- Special Ed Programs-Purchased Services	10-1220-300	Edgenuity Inc	15,162	0	0
ED-Media Services-Purchased Services	10-2220-300	EDPuzzl Inc	1,999	0	0
ED-Media Services-Purchased Services	10-2220-300	Fastspring	1,574	0	0
ED-Regular Programs-Materials	10-1130-400	Flinn Scientific	5,837	0	0
ED-Media Services-Purchased Services	10-2220-300	Follett Library Resources	2,412	0	0
ED-Gen Admin-Board-Purchased Services	10-2310-300	Forecast 5 Analytics, Inc.	16,860	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Fox Teck Transition	26,949	0	0
ED-Regular Programs-Purchased Services	10-1100-300	Frontline Technologies Grp	5,600	0	0
ED-Gen Admin-Special Area-Materials	10-2330-400	Frontline Technologies Grp	2,127	0	0
ED-Media Services-Purchased Services	10-2220-300	Gale Cengage Learning	9,900	0	0
ED-Regular Programs-Purchased Services	10-1100-300	Gerald Nissan North Aurora	3,000	0	0
ED-Media Services-Purchased Services	10-2220-300	GHA Technologies, Inc	1,499	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Giant Steps	124,743	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Glenoaks Hospital	87,346	0	0
O&M-Plant Services-Purchased Services	20-2540-300	Ground Effects Maintenance	35,055	25,000	10,055
ED-Summer Programs-Purchased Services	10-1600-300	Haggerty Ford	6,000	0	0
ED-Interscholastic Programs-Contract Services	10-1500-300	Herff Jones Yearbooks	17,602	0	0
O&M-Plant Services-Purchased Services	20-2540-300	Honeywell International	17,124	17,124	0
ED=Special Education Programs-Purchased Services	10-1220-300	Hope School	86,268	0	0
ED-Interscholastic Programs-Materials	10-1500-400	Hudl	1,769	0	0
ED-Central Support-Data Processing-Software	10-2660-400	IBM	482	482	0
ED-Media Services-Purchased Services	10-2220-300	Illinet/OCLC-IHLS	16,633	0	0
O&M-Plant Services-Purchased Services	20-2540-300	Illinois Central Railroad Co.	259	259	0
TR-Pupil Transportation-Purchased Services	40-2550-300	Illinois Central School Bus	559,546	25,000	534,546
TORT-Gen Admin-Insurance-Purchased Services	80-2364-300	ISDLAF-CLIC	112,630	0	0
O&M-Plant Services-Purchased Services	20-2540-300	Johnson Controls Fire Protection	19,165	19,165	0
O&M-Plant Services-Purchased Services	20-2540-300	Johnson Controls Security Solutions	534	534	0
ED-Regular Programs-Purchased Services	10-1130-300	Kajeet Company	18,732	0	0
ED-Media Services-Purchased Services	10-2220-300	Kami	3,000	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Ladse	3,578	0	0
ED-School Adm-Principal-Purchased Services	10-2410-300	Language Line Services	4,261	0	0
ED-Media Services-Purchased Services	10-2220-300	Liminex, Inc	11,550	0	0

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED=Special Education Programs-Purchased Services	10-1220-300	Little Friends, Inc	61,432	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Marklund at Mill Creek	93,293	0	0
ED-Regular Programs-Purchased Services	10-1100-300	Marlin Bank - Proven It	40,774	0	0
ED-Learning Assessment-Purchased Services	10-2230-300	Marquee Event Rentals	8,501	0	0
ED-Regular Programs-Materials	10-1130-400	Murnane Paper Company	30,758	0	0
ED-Guidance Services-Purchased Services	10-2120-300	Naviance, Inc	17,141	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	New Connections Academy	2,630	0	0
O&M-Plant Services-Supplies and Materials	20-2540-400	NICOR Gas	43,590	25,000	18,590
ED-Regular Programs-Purchased Services	10-1100-300	Nissan Motor Acceptance	1,790	0	0
ED-Media Services-Purchased Services	10-2220-300	Noodle Tools, Inc	430	0	0
ED-Regular Programs-Purchased Services	10-4210-600	Ombudsman	79,452	0	0
ED-Special Ed Programs-Purchased Services	10-4210-600	Ombudsman Plus Svcs LTD	361,283	0	0
O&M-Plant Services-Purchased Services	20-2540-300	Otis Elevator Company	25,709	25,000	709
ED-Media Services-Purchased Services	10-2220-300	Overdrive, Inc	6,000	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	PACTT Learning Center	23,654	0	0
ED=Special Education Programs-Purchased Services	10-1220-300	Parkland Preparatory	1,874	0	0
ED-Media Services-Purchased Services	10-2220-300	Pentegra Systems	3,910	0	0
ED-School Adm-Principal-Purchased Services	10-2410-300	Pitney Bowes	6,760	0	0
ED-Central Support-Data Processing-Software	10-2660-400	PowerSchool Group, LLC	16,214	16,214	0
ED-Media Services-Purchased Services	10-2220-300	Proquest, LLC	4,897	0	0
ED-Regular Programs-Purchased Services	10-1100-300	Proven It - Booklet Baker	23,652	0	0
ED-Central Support-Data Processing-Software	10-2660-400	PTC Wizard	4,172	4,172	0
ED-Support Services-Business-Food-Purchased Services	10-2560-300	Quest Management Services	6,828	6,828	0
ED-Gen Adm-Board-Purchased Services	10-2310-300	Quest Management Services	1,571	0	0
ED-Gen Adm-Board-Supplies	10-2310-400	Quest Management Services	4,545	0	0
ED-Interscholastic Programs-Materials	10-1500-400	Quest Management Services	2,796	0	0
ED-School Adm-Principal-Materials	10-2410-400	Quest Management Services	5,540	0	0
				0	0
ED-Gen Admin-Special Area Admin-Materials	10-2330-400	Quest Management Services	820	0	0
ED-Support Services-Guidance-Materials	10-2120-400	Quest Management Services	426	0	0
				0	0
ED-Media Services-Purchased Services	10-2220-300	Quizlet Inc	461	0	0
ED-Regular Programs-Purchased Services	10-1130-300	Raptor Technologies	3,710	0	0
ED-Bilingual Programs-Purchased Services	10-1800-300	Rosetta Stone	2,475	0	0
TR-Pupil Transportation-Purchased Services	40-2550-300	SASED	63,579	25,000	38,579
ED-Special Education Programs-Purchased Services	10-4220-600	SASED	928,607	0	0
ED-Special Education Programs-Purchased Services	10-1220-300	SASED	1,663	0	0
ED-Media Services-Purchased Services	10-2220-300	Scholastic Library - Grolier	728	0	0
ED-Central Support-Data Processing-Purchased Services	10-2660-300	SchoolMint Inc	2,995	2,995	0
ED=Special Education Programs-Purchased Services	10-1220-300	Seal of Illinois	115,451	0	0
TORT-Gen Admin-Insurance-Purchased Services	80-2362-300	SELF	111,056	0	0
ED-Central Support-Data Processing-Fees	10-2660-600	SIS Resources	271	271	0

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Media Services-Purchased Services	10-2220-300	Siteimprove,Inc.	2,008	0	0
ED-Support Services-Business Director-Purchased Services	10-2510-300	Skyward	22,209	22,209	0
ED-Central Support-Data Processing-Software	10-2660-300	Skyward	238	238	0
ED-Gen Admin-Board-Purchased Services	10-2310-300	Skyward	200	0	0
				0	0
ED-Gen Admin-Special Area-Purchased Services	10-2330-300	Skyward	1,245	0	0
TR-Pupil Transportation-Purchased Services	40-2550-300	SpareWheels Transportation Co	45,000	25,000	20,000
ED=Special Education Programs-Purchased Services	10-1220-300	Special Education System	1,164	0	0
TR-Pupil Transportation-Purchased Services	40-2550-300	Special Education System Transportation	33,243	25,000	8,243
ED-Social Work Services -Purchased Services	10-2110-300	Sunbelt Staffing	30,575	0	0
TR-Pupil Transportation-Purchased Services	40-2550-300	Sunrise Transportation	669,228	25,000	644,228
ED-Regular Programs-Purchased Services	10-4210-600	Technology Center of DuPage	353,753	0	0
ED-Media Services-Purchased Services	10-2220-300	Technology Management Internet Service	27,000	0	0
ED-Media Services-Purchased Services	10-2220-300	Telecom Innovations	7,645	0	0
ED-Media Services-Purchased Services	10-2220-300	Texthelp	5,000	0	0
O&M-Plant Services-Purchased Services	20-2540-300	Trane	15,590	15,590	0
O&M-Plant Services-Purchased Services	20-2540-300	Verizon Wireless	2,201	2,201	0
Total			6,357,387	397,768	2,025,390

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	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		17,459,238		17,459,238		
20	Support Services:							
21	Pupil	2100		1,774,519		1,774,519		
22	Instructional Staff	2200		1,381,973		1,381,973		
23	General Admin.	2300		1,062,675		1,062,675		
24	School Admin	2400		974,130		974,130		
25	Business:							
26	Direction of Business Spt. Srv.	2510	193,756	0	193,756	0		
27	Fiscal Services	2520	342,878	0	342,878	0		
28	Oper. & Maint. Plant Services	2540		3,022,344	3,022,344	0		
29	Pupil Transportation	2550		1,910,410		1,910,410		
30	Food Services	2560		7,659		7,659		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		100,775		100,775		
36	Staff Services	2640	(230)	0	(230)	0		
37	Data Processing Services	2660	362,110	0	362,110	0		
38	Other:	2900		0		0		
39	Community Services	3000		8,311		8,311		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(2,025,390)		(2,025,390)		
41	Total		898,514	25,676,644	3,920,858	22,654,300		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	898,514	Total Indirect Costs:	3,920,858		
44			Total Direct Costs:	25,676,644	Total Direct Costs:	22,654,300		
45			=	3.50%	=	17.31%		

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2019										
2											
3											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Community High School District 19-022-0940-16										
7											
8	<i>Check box if this schedule is not applicable.....</i> ☐	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡										
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs	2018	2019		CUSD 200						
14	Employee Benefits	2018	2019		EBC, BlueCross/Shield, MetLife, Reliance, EyeMed, Medco, Business Solver						
15	Energy Purchasing	2018	2019		Constellation Energy						
16	Food Services	2018	2019		Quest						
17	Grant Writing										
18	Grounds Maintenance Services	2018	2019		Earth Care, Inc., Tasks Unlimited						
19	Insurance	2018	2019		SELF, CLIC, ISDLAF Plus, AJ Gallagher, York Risk Services Grp						
20	Investment Pools	2018	2019		PMA, 5th Third Bank						
21	Legal Services	2018	2019		Hauser, Izzo, Petrarca, Gleason& Stillman; Engler, Callaway, Baasten						
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives	2018	2019		Linden Oaks, Glenoaks, Core Academy						
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services	2018	2019		Integrated Systems Corp, Goldstar Learnings, Pearson Schl						
30	Transportation	2018	2019		IL Central, Specialized Transp, Spare Wheels, Universal Taxi						
31	Vocational Education Cooperatives	2018	2019		TCD, WeGo Dreams, COD, Ombudsman, Clare Woods. Fox Tech						
32	All Other Joint/Cooperative Agreements	2018	2019		City of West Chicago						
33	Other	2018	2019		Education Foundation, OMNI, RevTrak, Inc. ATI, Frontline						
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services 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: Community High School District No. 94
 RCDT Number: 19-022-0940-16

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	344,532		344,532	338,272		338,272
2. Special Area Administration Services	2330	227,015		227,015	249,841		249,841
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	192,008	0	192,008	202,148		202,148
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		763,555	0	763,555	790,261	0	790,261
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							3%

CERTIFICATION

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

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

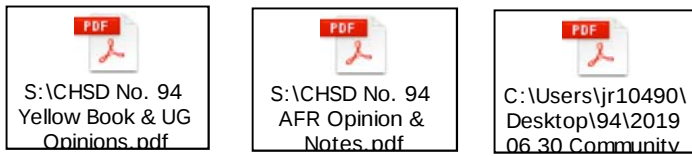
- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable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

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

- | | |
|---|-------------------------------|
| 1. Page 10, Row 78 Admissions - Other | Admissions to activity events |
| 2. Page 10, Row 87 Other District/School Activity Revenue | Athletic participation fees |
| 3. Page 11, Row 107 Other Local Revenues | Fines and donations |
| 4. DS Fund - Page 18, Row 171 Debt Service - Other | Issuance costs on bonds |

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 func—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.					
5	If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	25,131,730	3,283,086	1,709,898	18,750	30,143,464
9	Direct Expenditures	25,349,194	2,925,939	1,907,495		30,182,628
10	Difference	(217,464)	357,147	(197,597)	18,750	(39,164)
11	Fund Balance - June 30, 2019	11,277,143	2,676,647	689,422	2,069,448	16,712,660
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME Community High School District No. 94	RCDT NUMBER 19-022-0940-16	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Moses Cheng		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 157 West Washington Street West Chicago 60185		E-MAIL ADDRESS: anna.wiszowaty@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Anna Wiszowaty, CPA	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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

Community High School District No. 94
19-022-0940-16
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Community High School District No. 94
19-022-0940-16
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

- ☒ 24. Basis of Accounting
- ☒ 25. Name of Entity
- ☒ 26. Type of Financial Statements
- ☐ 27. Subrecipient information **(Mark "N/A" if not applicable)**
- ☐ **N/A** * ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

**Community High School District No. 94
19-022-0940-16**

**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	\$ 976,945
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		-
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(136,976)
AFR TOTAL FEDERAL REVENUES:		\$ 839,969

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
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ADJUSTED AFR FEDERAL REVENUES	\$ 839,969
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 839,969

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 839,969
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DIFFERENCE:	\$ -
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Community High School District No. 94
19022094016
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
6/30/2019

Federal Grantor/Pass-Through Grantor/ Subrecipients*	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
Program or Cluster Title and Major Program Designation			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
U.S. Department of Education - Passed through Illinois State Board of Education											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income PY 18	84.010	18-4300-00	146,382	144,366	250,683		40,065			290,748	471,581
Title I - Low Income PY 19	84.010	19-4300-00		203,257			271,652			271,652	562,754
Subtotal - 84.010 - Title I Grants To Local Education Agencies			146,382	347,623	250,683		311,717			562,400	1,034,335
ENGLISH LANGUAGE ACQUISITION STATE GRANTS											
Title III - Immigrant Education Progarm (IEP) PY18	84.365	18-4905-00	1,263	6,004	7,267		0			7,267	10,918
Title III - Immigrant Education Progarm (IEP) PY19	84.365	19-4905-00		2,475			2,475			2,475	3,651
Title III - Lang Inst Prog-Limited Eng LIPLPEY PY 18	84.365	18-4909-00	19,138	16,054	21,763		13,429			35,192	47,459
Title III - Lang Inst Prog-Limited Eng LIPLPEY PY 19	84.365	19-4909-00		9,849			13,496			13,496	14,704
Subtotal - 84.365 - English Language Acquisition State Grants			20,401	34,382	29,030		29,400			58,430	76,732
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM											
Title IVA - Student Support & Academic Enrichment PY18	84.424	18-4400-00					16,413			16,413	16,413
Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM							16,413			16,413	
IMPROVING TEACHER QUALITY STATE GRANTS											
Title II - Teacher Quality PY 18	84.367	18-4932-00	20,311	29,840	48,319		1,832			50,151	83,956
Title II - Teacher Quality PY 19	84.367	19-4932-00		13,911			40,240			40,240	68,091
Subtotal - 84.367 - Improving Teacher Quality State Grants			20,311	43,751	48,319		42,072			90,391	152,047
U.S. Department of Education - Passed Through School Association for Special Education in DuPage County:											
SPECIAL EDUCATION GRANTS TO STATES											
Special Education Cluster (IDEA)											
IDEA Flow Through PY 18 (M)	84.027	18-4620-00	362,341	24,249	386,590					386,590	531,692
IDEA Flow Through PY 19 (M)	84.027	19-4620-00		295,360			442,245			442,245	578,530
IDEA Room & Board PY 17 (M)	84.027	17-4625-XC	15,917		15,917					15,917	N/A
IDEA Room & Board PY 18 (M)	84.027	18-4625-00		37,405			37,405			37,405	N/A
Subtotal - 84.027 - Special Education Grants to States			378,258	357,014	402,507		479,650			882,157	
Subtotal - Special Education Cluster (IDEA)			378,258	357,014	402,507		479,650			882,157	

Community High School District No. 94
19022094016
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
6/30/2019

Federal Grantor/Pass-Through Grantor/ Subrecipients*	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Year 7/1/17-6/30/18 (E)	Expenditure/Disbursements ⁴		Year 7/1/18-6/30/19 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)		Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 Pass through to Subrecipients				
U.S. Department of Education - Passed Through Illinois Community College Board:											
ADULT EDUCATION - BASIC GRANTS TO STATES											
Adult Education - Basic PY 18	84.002	18-4800-00	30,539							0	77,550
Subtotal - 84.002A - Adult Education - Basic Grants to States			30,539		0		0			0	77,550
U.S Department of Education - Passed Through DuPage Area Occupational Educational System:											
CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES											
C. Perkins III Grant PY 18	84.048	18-4745-00	28,605		28,605					28,605	37,700
C. Perkins III Grant PY 19	84.048	19-4745-00		33,677			33,677			33,677	40,000
Subtotal - 84.048 - Career and Technical Education - Basic Grants to States			28,605	33,677	28,605		33,677			62,282	77,700
US Dept of Health and Human Services - Passed through IL Dept of Healthcare and Family Services:											
MEDICAL ASSISTANCE PROGRAM											
Medicaid Cluster											
Medicaid Administrative Outreach PY 18	93.778	18-4991-00	16,692	5,989	16,692		5,989			22,681	N/A
Medicaid Administrative Outreach PY 19	93.778	19-4991-00		17,533			17,533			17,533	N/A
Subtotal - 93.778 - Medical Assistance Program			16,692	23,522	16,692		23,522			40,214	
Subtotal Medicaid Cluster			16,692	23,522	16,692		23,522			40,214	
Total Federal Awards			641,188	839,969	775,836		936,451			1,712,287	

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

The accompanying notes are an integral part of this schedule.

Community High School District No. 94
19-022-0940-16

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 **Community High School District No. 94** and is presented on the **modified cash basis of accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate?

_____ YES

_____ **X** _____ NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Community High School District No. 94** 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 **Community High School District No. 94** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

\$0

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

\$0

Total Non-Cash

\$0

Note 5: Other Information

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

Property

No

Auto

No

General Liability

No

Workers Compensation

No

Loans/Loan Guarantees Outstanding at June 30:

No

District had Federal grants requiring matching expenditures

No

(Yes/No)

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

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)

Community High School District No. 94
19-022-0940-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027	Special Education Cluster (IDEA)	479,650
	Total Amount Tested as Major	\$479,650

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

\$936,451

% tested as Major

51.22%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

Community High School District No. 94
19-022-0940-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

2. THIS FINDING IS:

11

New

7

Repeat from Prior Year?

Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

Community High School District No. 94
19-022-0940-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2019- <u>N/A</u>	2. THIS FINDING IS:	☐ New ☐ Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.: _____		5. CFDA No.: _____	
6. Passed Through: _____			
7. Federal Agency: _____			
8. Criteria or specific requirement (including statutory, regulatory, or other citation)			
9. Condition ¹⁵			
10. Questioned Costs ¹⁶			
11. Context ¹⁷			
12. Effect			
13. Cause			
14. Recommendation			
15. Management's response ¹⁸			

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4)

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

Community High School District No. 94
19-022-0940-16
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2018-001	The District maintains its accounting records on the cash basis of accounting using the funds specified by the Illinois Program Accounting Manual. The District relies upon the auditor to convert the District's accounting records to the modified cash basis in accordance with the special purpose framework for external financial reporting, prepare the financial statements and related notes, and prepare the Schedule of Expenditures of Federal Awards.	The District hired the Director of Business Services who is responsible for the review of the financial statements as well as review of the Schedule of Expenditures of Federal Awards. The new Director of Business Services has prior experience as an auditor of school districts and is familiar with the reporting requirements. As such, this is no longer considered a finding for FY19.

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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