

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

<p>School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 06-016-0735-02</p> <p>County Name: COOK</p> <p>Name of School District/Joint Agreement: Skokie SD 73-5</p> <p>Address: 800 EAST PRAIRIE ROAD</p> <p>City: SKOKIE</p> <p>Email Address: ARUELLI@SD735.ORG</p> <p>Zip Code: 60076</p>		<p>Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> <p>Filing Status: Submit electronic AFR directly to ISBE</p> <p>Click on the Link to Submit: Send ISBE a File</p> <p style="text-align: center;">0</p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: EDER, CASELLA & CO.</p> <p>Name of Audit Manager: CHERYDEN JUERGENSEN</p> <p>Address: 5400 WEST ELM STREET, SUITE 203</p> <p>City: MCHENRY</p> <p>State: IL</p> <p>Zip Code: 60050</p> <p>Phone Number: 815-344-1300</p> <p>Fax Number: 815-344-1320</p> <p>IL License Number (9 digit): 066-005142</p> <p>Expiration Date: 11/30/2021</p> <p>Email Address: CPAS@EDERCASELLA.COM</p>
<p>Annual Financial Report</p> <p>Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p>Single Audit Status:</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p style="text-align: center;">ISBE Use Only</p>
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print): KATE DONEGAN</p> <p>Email Address: KDONEGAN@SD735.ORG</p>		<p>Township Treasurer Name (type or print) MARTY PALTZER</p> <p>Email Address: MARTY@NTST.ORG</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>
<p>Telephone: 847-324-0509</p>	<p>Fax Number:</p>	<p>Telephone: 847-965-0034</p>	<p>Fax Number:</p>
<p>Signature & Date:</p>		<p>Signature & Date:</p>	

* 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 \(Part 100\)](#)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
 - [Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
 - Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
 - Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
 - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

[Federal Single Audit 2 CFR 200.500](#)
6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *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: 2/12/1995 (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.

#20 (1) - During the course of our audit, material misstatements of the financial records were found, resulting in adjusting entries.

#20 (2) - Student Activity Fund bank reconciliations were not prepared timely.

#20 (3) - Paid invoices were missing notation that they were paid.

#20 (4) - Backup documentation was not kept for various transactions.

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)

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are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date 9/3/2019

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)				78,533	11,495	90,028
Total						90,028

- 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:

Eder, Casella & Co.

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<u>FINANCIAL PROFILE INFORMATION</u>												
2	<i>Required to be completed for School Districts only.</i>												
3													
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2018</u>			Equalized Assessed Valuation (EAV):			<u>298,295,991</u>						
8													
9	Educational			Operations & Maintenance			Transportation			Combined Total		Working Cash	
10	Rate(s): <u>0.035167</u>			<u>0.005500</u>			<u>0.005179</u>			<u>0.045850</u>		<u>0.000500</u>	
11													
12	B. Results of Operations *												
13													
14	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
15	<u>19,592,639</u>			<u>17,610,607</u>			<u>1,982,032</u>			<u>26,839,179</u>			
16													
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	<u>0</u>			<u>0</u>			<u>0</u>			<u>0</u>		<u>0</u>	
23													
24	Other			Total			<u>0</u>			<u>0</u>			
25													
26	** The numbers shown are the sum of entries on page 24.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,			<u>20,582,423</u>								
32	b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)			Acct									
37	Outstanding:.....			<u>511</u> <u>10,105,000</u>									
38													
39	E. Material Impact on Financial Position												
40	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
41													
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54	<hr/>												
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* 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.

Estimated 2020 Financial Profile Designation: RECOGNITION

3.90 *

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	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	Account Groups	
													General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) ¹		15,370,872	4,421,180	1,461,431	1,368,308	1,802,116	188,913	6,026,586	1,303,457	767,894	113,556		
5	Investments	120												
6	Taxes Receivable	130	5,739,999	831,389	703,742	758,992	240,492	0	73,276	101,267	146,552			
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0	0		
8	Intergovernmental Accounts Receivable	150	11,672	0	0	78,533	0	0	0	0	0	0		
9	Other Receivables	160	74,203	0	0	313	0	0	0	0	0	0		
10	Inventory	170	0	0	0	0	0	0	0	0	0	0		
11	Prepaid Items	180	0	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	0		
13	Total Current Assets		21,196,746	5,252,569	2,165,173	2,206,146	2,042,608	188,913	6,099,862	1,404,724	914,446	113,556		
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures	210											369,846	
16	Land	220											30,458,360	
17	Building & Building Improvements	230											2,303,940	
18	Site Improvements & Infrastructure	240											2,040,687	
19	Capitalized Equipment	250											0	
20	Construction in Progress	260											1,461,431	
21	Amount Available in Debt Service Funds	340											8,643,569	
22	Amount to be Provided for Payment on Long-Term Debt	350											35,172,833	10,105,000
23	Total Capital Assets													
24	CURRENT LIABILITIES (400)													
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0	0		
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0	0		
27	Other Payables	430	5,825	20,579	0	10,227	0	0	0	0	0	0		
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0	0		
29	Loans Payable	460	0	0	0	0	0	0	0	0	0	0		
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0	0		
31	Payroll Deductions & Withholdings	480	427,472	23,515	0	9,295	0	0	0	0	0	0		
32	Deferred Revenues & Other Current Liabilities	490	5,755,574	831,389	703,742	758,992	240,492	0	73,276	101,267	146,552			
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	0	113,556	
34	Total Current Liabilities		6,188,871	875,483	703,742	778,514	240,492	0	73,276	101,267	146,552	113,556		
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511											10,105,000	
37	Total Long-Term Liabilities												10,105,000	
38	Reserved Fund Balance	714					953,508							
39	Unreserved Fund Balance	730	15,007,875	4,377,086	1,461,431	1,427,632	848,608	188,913	6,026,586	1,303,457	767,894	0		
40	Investment in General Fixed Assets												35,172,833	
41	Total Liabilities and Fund Balance		21,196,746	5,252,569	2,165,173	2,206,146	2,042,608	188,913	6,099,862	1,404,724	914,446	113,556	35,172,833	10,105,000

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	Description	(Enter Whole Dollars)	(Acct #)	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	13,571,119	1,931,688	1,490,600	1,171,772	648,042	10,777	431,151	263,355	321,191	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
6	STATE SOURCES	3000	1,368,850	0	0	317,390	0	0	0	0	0	
7	FEDERAL SOURCES	4000	789,819	10,850	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues		15,729,788	1,942,538	1,490,600	1,489,162	648,042	10,777	431,151	263,355	321,191	
9	Receipts/Revenues for "On Behalf" Payments ²	3998	6,133,813	0	0	0	0	0	0	0	0	
10	Total Receipts/Revenues		21,863,601	1,942,538	1,490,600	1,489,162	648,042	10,777	431,151	263,355	321,191	
11	DISBURSEMENTS/EXPENDITURES											
12	Instruction	1000	8,122,687				143,561					
13	Support Services	2000	5,624,097	1,099,384		835,859	263,044	39,739		180,306	0	
14	Community Services	3000	65,236	0		0	711					
15	Payments to Other Districts & Govermental Units	4000	1,834,632	28,712	0	0	0	0		0	0	
16	Debt Service	5000	0	0	1,581,554	0	0			0	0	
17	Total Direct Disbursements/Expenditures		15,646,652	1,128,096	1,581,554	835,859	407,316	39,739		180,306	0	
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	6,133,813	0	0	0	0	0		0	0	
19	Total Disbursements/Expenditures		21,780,465	1,128,096	1,581,554	835,859	407,316	39,739		180,306	0	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		83,136	814,442	(90,954)	653,303	240,726	(28,962)	431,151	83,049	321,191	
21	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)											
23	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Abolishment of the Working Cash Fund ¹²	7110										
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0	
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0	
27	Transfer Among Funds	7130	0	0		0						
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0	
29	Transfer from Capital Project Fund to O&M Fund	7150		0								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170		0								
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0	
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0	
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0	
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400		0								
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0							
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
41	Transfer to Capital Projects Fund	7800					0					
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		0		
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0	
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0	
45	OTHER USES OF FUNDS (8000)											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)											
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110						0				
48	Transfer of Working Cash Fund Interest ¹²	8120						0				
49	Transfer Among Funds	8130	0	0		0						
50	Transfer of Interest	8140	0	0	0	0	0	0		0		
51	Transfer from Capital Project Fund to O&M Fund	8150					0	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	0	0				0				
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0				
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0				
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0				
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0				
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0				
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0				
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0				

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	Description	(Enter Whole Dollars)	(Enter Acct #)	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	62 Taxes Pledged to Pay Principal on Revenue Bonds	8610		0								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620		0								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		0								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		0								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710		0								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720		0								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730		0								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740		0								
70	Taxes Transferred to Pay for Capital Projects	8810		0								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820		0								
72	Other Revenues Pledged to Pay for Capital Projects	8830		0								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		0								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910		0		0	0	0			0	
75	Other Uses Not Classified Elsewhere	8990		0		0	0	0	0	0	0	
76	Total Other Uses of Funds			0		0	0	0	0	0	0	
77	Total Other Sources/Uses of Funds			0		0	0	0	0	0	0	
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds	83,136		814,442	(90,954)	653,303	240,726	(28,962)	431,151	83,049	321,191	
79	Fund Balances - July 1, 2018	15,447,600		3,585,552	1,552,385	794,285	1,561,390	217,875	5,595,435	1,220,408	446,703	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)	(522,861)		(22,908)		(19,956)						
81	Fund Balances - June 30, 2019	15,007,875		4,377,086	1,461,431	1,427,632	1,802,116	188,913	6,026,586	1,303,457	767,894	

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2		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		10,303,101	1,601,852	1,407,500	1,084,135	231,149	0	145,419	199,388	296,395
6	Leasing Purposes Levy ⁸	1130	0	48,963		0	0	0			
7	Special Education Purposes Levy	1140	1,163,335	0							
8	FICA/Medicare Only Purposes Levies	1150					282,746				
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	11,466,436	1,650,815	1,407,500	1,084,135	513,895	0	145,419	199,388	296,395	
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	411,631	0	0	0	52,154	0	0	0	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	411,631	0	0	0	52,154	0	0	0	0	
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	48,438								
21	Regular - Tuition from Other Districts (In State)	1312	259,920								
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	2,355								
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	310,713									
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				51,206					
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					
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					51,206					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	433,155	103,730	42,048	23,397	43,849	4,870	145,009	33,172	16,239
66	Gain or Loss on Sale of Investments	1520	405,721	85,233	41,052	13,034	38,144	5,907	140,723	30,795	8,557
67	Total Earnings on Investments		838,876	188,963	83,100	36,431	81,993	10,777	285,732	63,967	24,796
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611		178,445							
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	48,910								

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	8,778								
74	Other Food Service (Describe & Itemize)	1690	5,000								
75	Total Food Service		241,133								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	129,099	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	(380)	0							
82	Total District/School Activity Income		128,719	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	125,576								
85	Rentals - Summer School Textbooks	1812	13,518								
86	Rentals - Adult/Continuing Education Textbooks	1813	3,599								
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		142,693								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	85,423							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	9,859	0	0						
99	Refund of Prior Years' Expenditures	1950	0	0	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	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983		0							
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
107	Other Local Revenue (Describe & Itemize)	1999	21,059	6,487	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		30,918	91,910	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	13,571,119	1,931,688	1,490,600	1,171,772	648,042	10,777	431,151	263,355	321,191
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	1,271,880	0	0	0	0	0	0	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	0	0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
122	Total Unrestricted Grants-In-Aid		1,271,880	0	0	0	0	0	0	0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	46,351				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	46,278				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		92,629	0			0				
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
136	CTE - WCEEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	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	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	0	0			0				
141	Total Career and Technical Education		0	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	Total Bilingual Ed		0				0				
146	State Free Lunch & Breakfast	3360	2,131								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	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			0	0			
153	Transportation - Special Education	3510	0	0		317,390	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	Total Transportation		0	0		317,390	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	2,210	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	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		96,970	0	0	317,390	0	0	0	0	0
170	Total Receipts from State Sources	3000	1,368,850	0	0	317,390	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			
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	0		0	
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0					0			
191	National School Lunch Program	4210	153,160					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					0			
197	Food Service - Other (Describe & Itemize)	4299	0					0			
198	Total Food Service		153,160					0			
199	TITLE I										
200	Title I - Low Income	4300	213,840	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		213,840	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	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	10,798	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		10,798	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	192,731	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	147,683	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		340,414	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0		0					
220	CTE - Other (Describe & Itemize)	4799	0	0		0					
221	Total CTE - Perkins		0	0		0					
222	Federal - Adult Education	4810	0	0		0					
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0			0	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		0	0				
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
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	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	12,508			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	36,294	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	22,805	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	10,850		0	0	0		0	
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		789,819	10,850	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	789,819	10,850	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		15,729,788	1,942,538	1,490,600	1,489,162	648,042	10,777	431,151	263,355	321,191

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	4,527,275	720,114	112,183	220,277	0	4,983	42,157	0	5,626,989	5,815,468
6	Tuition Payment to Charter Schools	1115		0							0	0
7	Pre-K Programs	1125	63,015	7,636	0	2,028	0	0	0	0	72,679	68,483
8	Special Education Programs (Functions 1200-1220)	1200	1,077,756	161,705	1,009	7,768	0	10,163	36,482	0	1,294,883	1,903,162
9	Special Education Programs Pre-K	1225	78,491	27,868	0	0	0	0	0	0	106,359	101,555
10	Remedial and Supplemental Programs K-12	1250	189,993	49,323	0	3,723	0	0	0	0	243,039	270,711
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	40,810	473	91,846	0	0	1,500	0	0	134,629	116,505
15	Summer School Programs	1600	13,427	194	1,129	370	0	0	0	0	15,120	34,784
16	Gifted Programs	1650	127,094	13,807	0	109	0	0	0	0	141,010	145,949
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	411,306	74,302	433	1,938	0	0	0	0	487,979	465,292
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	6,529,167	1,055,422	206,600	236,213	0	16,646	78,639	0	8,122,687	8,921,909
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	238,675	36,308	0	3,312	0	0	0	0	278,295	265,335
37	Guidance Services	2120	201,682	61,610	0	5	0	0	0	0	263,297	274,766
38	Health Services	2130	116,263	25,461	1,305	1,485	0	0	0	0	144,514	151,512
39	Psychological Services	2140	160,311	22,485	3,495	653	0	545	0	0	187,489	189,819
40	Speech Pathology & Audiology Services	2150	171,132	20,737	945	1,826	0	0	0	0	194,640	198,600
41	Other Support Services - Pupils (Describe & Itemize)	2190	40,947	5	7,701	2,843	0	0	0	0	51,496	96,330
42	Total Support Services - Pupils	2100	929,010	166,606	13,446	10,124	0	545	0	0	1,119,731	1,176,362
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	172,483	42,518	48,972	2,255	0	159	0	0	266,387	474,903
45	Educational Media Services	2220	590,724	95,145	0	16,642	10,372	0	16,540	0	729,423	881,933
46	Assessment & Testing	2230	36,737	551	0	16,949	0	0	0	0	54,237	92,503
47	Total Support Services - Instructional Staff	2200	799,944	138,214	48,972	35,846	10,372	159	16,540	0	1,050,047	1,449,339
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	121	18,432	94,842	10,031	0	11,701	0	0	135,127	170,000
50	Executive Administration Services	2320	348,228	85,049	4,578	2,474	0	8,713	0	0	449,042	448,700
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 -	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	348,349	103,481	99,420	12,505	0	20,414	0	0	584,169	618,700
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	865,085	295,509	10,633	3,657	0	2,764	0	0	1,177,648	1,231,862
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	865,085	295,509	10,633	3,657	0	2,764	0	0	1,177,648	1,231,862
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	134,100	26,392	0	0	0	0	0	0	160,492	165,476
60	Fiscal Services	2520	191,920	39,371	136,398	4,660	0	1,215	300	0	373,864	411,913
61	Operation & Maintenance of Plant Services	2540	0	0	42,108	0	0	0	0	0	42,108	55,000
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	0	0	346,300	0	0	0	0	0	346,300	345,000
64	Internal Services	2570	0	0	83,748	18,793	0	0	0	0	102,541	92,000
65	Total Support Services - Business	2500	326,020	65,763	608,554	23,453	0	1,215	300	0	1,025,305	1,069,389
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	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	0
69	Information Services	2630	0	0	14,492	51,498	0	0	0	0	65,990	90,150
70	Staff Services	2640	127	2	14,469	6,101	0	0	0	0	20,699	11,000
71	Data Processing Services	2660	394,600	71,008	12,656	13,501	22,594	0	66,149	0	580,508	654,516
72	Total Support Services - Central	2600	394,727	71,010	41,617	71,100	22,594	0	66,149	0	667,197	755,666

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	3,663,135	840,583	822,642	156,685	32,966	25,097	82,989	0	5,624,097	6,301,318
75	COMMUNITY SERVICES (ED)	3000	10,296	645	39,372	1,161	0	0	13,762	0	65,236	78,356
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			5,284			814,653			819,937	738,292
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100			5,284			814,653			819,937	738,292
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						1,014,695			1,014,695	1,100,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units - Tuition (In State)	4200						1,014,695			1,014,695	1,100,000
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			5,284			1,829,348			1,834,632	1,838,292
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
114	Total Direct Disbursements/Expenditures	10,202,598	1,896,650	1,073,898	394,059	32,966	1,871,091	175,390	0	15,646,652	17,139,875	
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										83,136	
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	289,283	78,725	406,513	310,442	10,475	331	3,615	0	1,099,384	1,507,498
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560						0	0	0	0	0
127	Total Support Services - Business	2500	289,283	78,725	406,513	310,442	10,475	331	3,615	0	1,099,384	1,507,498
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	289,283	78,725	406,513	310,442	10,475	331	3,615	0	1,099,384	1,507,498
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			28,712			0			28,712	28,712
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	Total Payments to Other Govt. Units (In-State)	4100			28,712			0			28,712	28,712
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
139	Total Payments to Other Govt Units	4000			28,712			0			28,712	28,712
140	DEBT SERVICES (O&M)	5000										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										20,000
151	Total Direct Disbursements/Expenditures	289,283	78,725	435,225	310,442	10,475	331	3,615	0	1,128,096	1,556,210	
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										814,442	
153												
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	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Note	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						397,812			397,812	402,813
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			3,742	0
172	Total Debt Services	5000						0			1,581,554	1,587,813
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures							0			1,581,554	1,587,813
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(90,954)	
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	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	136,811	16,324	678,941	3,783	0	0	0	0	835,859	874,283
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	136,811	16,324	678,941	3,783	0	0	0	0	835,859	874,283
185	COMMUNITY SERVICES (TR)	3000									0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110						0			0	0
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
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Note	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300					0			0	0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400					0			0	0	
208	Total Debt Services	5000					0			0	0	
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/Expenditures	136,811	16,324	678,941	3,783	0	0	0	0	835,859	874,283	
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									653,303		
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		84,670						84,670	87,044	
216	Pre-K Programs	1125		2,631						2,631	9,373	
217	Special Education Programs (Functions 1200-1220)	1200		36,619						36,619	61,800	
218	Special Education Programs - Pre-K	1225		3,698						3,698	6,489	
219	Remedial and Supplemental Programs - K-12	1250		4,648						4,648	19,158	
220	Remedial and Supplemental Programs - Pre-K	1275		0						0	0	
221	Adult/Continuing Education Programs	1300		0						0	0	
222	CTE Programs	1400		0						0	0	
223	Interscholastic Programs	1500		860						860	3,296	
224	Summer School Programs	1600		536						536	1,607	
225	Gifted Programs	1650		1,746						1,746	2,575	
226	Driver's Education Programs	1700		0						0	0	
227	Bilingual Programs	1800		8,153						8,153	19,673	
228	Truants' Alternative & Optional Programs	1900		0						0	0	
229	Total Instruction	1000		143,561						143,561	211,015	
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		3,431						3,431	4,326	
233	Guidance Services	2120		3,304						3,304	3,296	
234	Health Services	2130		16,413						16,413	22,145	
235	Psychological Services	2140		2,262						2,262	2,575	
236	Speech Pathology & Audiology Services	2150		2,444						2,444	3,090	
237	Other Support Services - Pupils (Describe & Itemize)	2190		3,716						3,716	7,725	
238	Total Support Services - Pupils	2100		31,570						31,570	43,157	
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		2,542						2,542	3,708	
241	Educational Media Services	2220		16,359						16,359	22,660	
242	Assessment & Testing	2230		533						533	515	
243	Total Support Services - Instructional Staff	2200		19,434						19,434	26,883	
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		9						9	0	
246	Executive Administration Services	2320		17,689						17,689	24,823	
247	Service Area Administrative Services	2330		0						0	0	
248	Claims Paid from Self Insurance Fund	2361		0						0	0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0						0	0	
250	Unemployment Insurance Pymts	2363		0						0	0	
251	Insurance Payments (Regular or Self-Insurance)	2364		0						0	0	
252	Risk Management and Claims Services Payments	2365		0						0	0	
253	Judgment and Settlements	2366		0						0	0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0						0	0	
255	Reciprocal Insurance Payments	2368		0						0	0	
256	Legal Services	2369		0						0	0	
257	Total Support Services - General Administration	2300		17,698						17,698	24,823	
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		55,360						55,360	78,280	
260	Other Support Services - School Administration (Describe & Itemize)	2490		0						0	0	
261	Total Support Services - School Administration	2400		55,360						55,360	78,280	
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		2,139						2,139	2,575	
264	Fiscal Services	2520		24,134						24,134	50,985	
265	Facilities Acquisition & Construction Services	2530		0						0	0	
266	Operation & Maintenance of Plant Services	2540		49,738						49,738	72,306	
267	Pupil Transportation Services	2550		17,885						17,885	14,935	
268	Food Services	2560		0						0	0	
269	Internal Services	2570		0						0	0	
270	Total Support Services - Business	2500		93,896						93,896	140,801	
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0						0	0	
273	Planning, Research, Development, & Evaluation Services	2620		0						0	0	
274	Information Services	2630		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	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
275	Staff Services	2640	0							0	0	
276	Data Processing Services	2660	45,086							45,086	62,830	
277	Total Support Services - Central	2600	45,086							45,086	62,830	
278	Other Support Services (Describe & Itemize)	2900	0							0	0	
279	Total Support Services	2000	263,044							263,044	376,774	
280	COMMUNITY SERVICES (M/R/SS)	3000	711							711	515	
281	PAYMENTS TO OTHER DIST & GOVT UNITS (M/R/SS)	4000										
282	Payments for Regular Programs	4110	0							0	0	
283	Payments for Special Education Programs	4120	0							0	0	
284	Payments for CTE Programs	4140	0							0	0	
285	Total Payments to Other Govt Units	4000	0							0	0	
286	DEBT SERVICES (M/R/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110								0	0	
289	Tax Anticipation Notes	5120								0	0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0	
291	State Aid Anticipation Certificates	5140								0	0	
292	Other (Describe & Itemize)	5150								0	0	
293	Total Debt Services - Interest	5000								0	0	
294	PROVISION FOR CONTINGENCIES (M/R/SS)	6000										
295	Total Disbursements/Expenditures		407,316							407,316	588,304	
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										240,726	
297												
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	39,739	0	0	39,739	145,000	
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
303	Total Support Services	2000	0	0	0	0	39,739	0	0	39,739	145,000	
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110					0			0	0	
307	Payments for Special Education Programs	4120					0			0	0	
308	Payments for CTE Programs	4140					0			0	0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190					0			0	0	
310	Total Payments to Other Govt Units	4000					0			0	0	
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	0	0	39,739	0	0	39,739	145,000	
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(28,962)	
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	0	0	0	0	0	0	0	0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0	
321	Unemployment Insurance Payments	2363	0	0	16,379	0	0	0	0	0	16,379	16,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	69,019	0	0	0	0	0	69,019	46,000
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	44,500
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	46,319	0	0	0	0	0	46,319	35,000
328	Property Insurance (Buildings & Grounds)	2371	0	0	48,589	0	0	0	0	0	48,589	47,000
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	180,306	0	0	0	0	0	180,306	188,500
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110								0	0	
333	Payments for Special Education Programs	4120								0	0	
334	Total Payments to Other Dist & Govt Units	4000					0			0	0	
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110								0	0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0	
339	Other Interest or Short-Term Debt	5150								0	0	
340	Total Debt Services - Interest on Short-Term Debt	5000					0			0	0	
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	180,306	0	0	0	0	180,306	188,500	
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										83,049	

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Description (Enter Whole Dollars)		Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2													
345 90 - FIRE PREVENTION & SAFETY FUND (FP&S)													
346 SUPPORT SERVICES (FP&S)	2000												
347 SUPPORT SERVICES - BUSINESS													
348 Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0	0	0
349 Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0	0	0
350 Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0	0	0
351 Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	0	0
352 Total Support Services	2000	0	0	0	0	0	0	0	0	0	0	0	0
353 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000												
354 Payments to Regular Programs	4110								0		0	0	0
355 Payments to Special Education Programs	4120								0		0	0	0
356 Other Payments to In-State Govt. Units (Describe & Itemize)	4190								0		0	0	0
357 Total Payments to Other Govt Units	4000								0		0	0	0
358 DEBT SERVICES (FP&S)	5000												
359 DEBT SERVICES- INTEREST ON SHORT-TERM DEBT													
360 Tax Anticipation Warrants	5110								0		0	0	0
361 Other Interest on Short-Term Debt (Describe & Itemize)	5150								0		0	0	0
362 Total Debt Service - Interest on Short-Term Debt	5100								0		0	0	0
363 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								0		0	0	0
364 Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300								0		0	0	0
365 Total Debt Service	5000								0		0	0	0
366 PROVISION FOR CONTINGENCIES (FP&S)	6000												
367 Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	0	0
368 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												321,191	

	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	10,039,097	5,336,385	4,702,712	10,490,175	5,153,790
5	Operations & Maintenance	1,570,081	834,592	735,489	1,640,628	806,036
6	Debt Services **	1,370,823	728,675	642,148	1,432,417	703,742
7	Transportation	1,478,445	785,883	692,562	1,544,875	758,992
8	Municipal Retirement	197,259	104,855	92,404	206,123	101,268
9	Capital Improvements	0		0		0
10	Working Cash	197,259	104,855	92,404	206,123	101,268
11	Tort Immunity	142,735	75,872	66,863	149,148	73,276
12	Fire Prevention & Safety	285,469	151,744	133,725	298,296	146,552
13	Leasing Levy	49,386	26,252	23,134	51,605	25,353
14	Special Education	1,141,877	606,976	534,901	1,193,184	586,208
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	271,196	144,157	127,039	283,381	139,224
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	16,743,627	8,900,246	7,843,381	17,495,955	8,595,709
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 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	SCHEDULE OF LONG-TERM DEBT									
29	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
30										
31	GO LIMITED TAX SCHOOL BONDS, SERIES 2007 A	01/01/07	5,870,000	3	1,180,000			1,180,000	0	
32	GO LIMITED SCHOOL BONDS, SERIES 2016A	06/29/16	8,840,000	3	8,840,000				8,840,000	7,378,569
33	GO LIMITED SCHOOL BONDS SERIES 2016B	06/29/16	1,265,000	3	1,265,000				1,265,000	1,265,000
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			15,975,000		11,285,000	0	0	1,180,000	10,105,000	8,643,569
50	• Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tort Judgment Bonds 6. Building Bonds 7. Other _____ 8. Other _____ 9. Other _____									
52										
53										
54										

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

	A	B	C	D	E	F	G	H	I	J	K
1	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		1,163,335				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970						
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						
10	Other Receipts (Describe & Itemize)				--						
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	Total Receipts					0	1,163,335	0	0	0	0
13	DISBURSEMENTS:										
14	Instruction				10 or 50-1000		1,163,335				
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				10, 20, 40-2360-2370						
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt				30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
20	Debt Services Other (Describe & Itemize)				30-5400						
21	Total Debt Services								0		
22	Other Disbursements (Describe & Itemize)				--						
23	Total Disbursements					0	1,163,335	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2019					0	0	0	0	0	0
25	Reserved Fund Balance				714						
26	Unreserved Fund Balance				730	0	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
29	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
30	If yes, list in the aggregate the following:										
31	Total Claims Payments:										
32	Total Reserve Remaining:										
33	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
34											
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 <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
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					0	0	
4	Land	220											
5	Non-Depreciable Land	221	369,846			369,846						369,846	
6	Depreciable Land	222				0					0	0	
7	Buildings	230											
8	Permanent Buildings	231	30,435,366	22,994		30,458,360					14,116,436	16,341,924	
9	Temporary Buildings	232				0					0	0	
10	Improvements Other than Buildings (Infrastructure)	240	2,287,195	16,745		2,303,940					395,574	1,908,366	
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	2,035,407	43,442	238,768	1,840,081					963,235	876,846	
13	5 Yr Schedule	252	200,606			200,606					160,821	39,785	
14	3 Yr Schedule	253				0					0	0	
15	Construction in Progress	260				0						0	
16	Total Capital Assets	200	35,328,420	83,181	238,768	35,172,833					15,636,066	19,536,767	
17	Non-Capitalized Equipment	700				179,005							
18	Allowable Depreciation							14,520,856	1,353,672	238,462			
									17,901				
									1,371,573				

A	B	C	D	E	F				
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)									
<i>This schedule is completed for school districts only.</i>									
4 Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount					
OPERATING EXPENSE PER PUPIL									
EXPENDITURES:									
8 ED	Expenditures 15-22, L114	Total Expenditures	\$	15,646,652					
9 O&M	Expenditures 15-22, L151	Total Expenditures		1,128,096					
10 DS	Expenditures 15-22, L174	Total Expenditures		1,581,554					
11 TR	Expenditures 15-22, L210	Total Expenditures		835,859					
12 MR/SS	Expenditures 15-22, L295	Total Expenditures		407,316					
13 TORT	Expenditures 15-22, L342	Total Expenditures		180,306					
14			Total Expenditures	\$	19,779,783				
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		72,679					
35 ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		106,359					
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		0					
38 ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		15,120					
39 ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0					
40 ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0					
41 ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0					
42 ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0					
43 ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0					
44 ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0					
45 ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0					
46 ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0					
47 ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0					
48 ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0					
49 ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0					
50 ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0					
51 ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition		0					
52 ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		51,474					
53 ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		1,834,632					
54 ED	Expenditures 15-22, L114, Col G	- Capital Outlay		32,966					
55 ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		175,390					
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		28,712					
58 O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		10,475					
59 O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		3,615					
60 DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0					
61 DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		1,180,000					
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		2,631					
68 MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		3,698					
69 MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0					
70 MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0					
71 MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		536					
72 MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		711					
73 MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0					
74 Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0					
75		Total Deductions for OEPP Computation (Sum of Lines 18 - 74)							
76		Total Operating Expenses Regular K-12 (Line 14 minus Line 76)							
77		9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019							
78		Estimated OEPP (Line 77 divided by Line 78)							
79		\$ 3,518,998							
80		\$ 16,260,785							
81		964.40							
82		\$ 16,861.04							
PER CAPITA TUITION CHARGE									
LESS OFFSETTING RECEIPTS/REVENUES:									
84 TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	51,206					
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					

	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	
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		241,133	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		128,719	
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		125,576	
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		85,423	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		9,859	
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		92,629	
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200 Total Career and Technical Education		0	
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300 Total Bilingual Ed		0	
108	ED	Revenues 9-14, L146, Col C	3360 State Free Lunch & Breakfast		2,131	
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,F	3370 Driver Education		0	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500 Total Transportation		317,390	
112	ED	Revenues 9-14, L156, Col C	3610 Learning Improvement - Change Grants		0	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660 Scientific Literacy		0	
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695 Truant Alternative/Optional Education		0	
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766 Chicago General Education Block Grant		0	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0	
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0	
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780 Technology - Technology for Success		0	
119	ED-TR	Revenues 9-14, L164, Col C,F	3815 State Charter Schools		0	
120	O&M	Revenues 9-14, L167, Col D	3925 School Infrastructure - Maintenance Projects		0	
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C,G,J	3999 Other Restricted Revenue from State Sources		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		153,160	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I		213,840	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV		10,798	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		192,731	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		147,683	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700 Total CTE - Perkins		0	
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments		0	
158	ED	Revenues 9-14, L253, Col C	4901 Race to the Top		0	
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant		0	
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0	
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920 McKinney Education for Homeless Children		12,508	
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		36,294	
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		0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		22,805	
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)		10,850	
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		406,079	
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***		57,133	
174			Total Deductions for PCTC Computation Line 84 through Line 172	\$	2,317,947	
175			Net Operating Expense for Tuition Computation (Line 77 minus Line 174)		13,942,838	
176			Total Depreciation Allowance (from page 26, Line 18, Col I)		1,371,573	
177			Total Allowance for PCTC Computation (Line 175 plus Line 176)		15,314,411	
178			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		964.40	
179			Total Estimated PCTC (Line 177 divided by Line 178) * \$		15,879.73	
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.

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.

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	(Source documentation for calculation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)						
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>			153,160			
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i>			35,851			
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							
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	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	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>										
3	Skokie SD 73-5 06-016-0735-02										
4											
5											
6											
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 (<i>Check all that apply</i>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning		X	X		Niles Township Curriculum Coordinating Council					
12	Custodial Services		X	X		Harvard (outsourced)					
13	Educational Shared Programs		X	X		Niles Township HS 219					
14	Employee Benefits		X	X		EBC (Education Benefit Cooperative)					
15	Energy Purchasing										
16	Food Services		X	X		Shared services with District 73 Organic Life Foodservice (Outsourced)					
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X		Select Schools Insurance Cooperative					
20	Investment Pools		X	X		Township Treasure, IPTIP, IIT, Liquid Asset Fund					
21	Legal Services										
22	Maintenance Services		X	X		Stanton Mechanicals (outsourced)					
23	Personnel Recruitment										
24	Professional Development		X	X		Niles Twp Dist 67, 68, 69, 70, 71, 72, 73, 74, 219, 807					
25	Shared Personnel										
26	Special Education Cooperatives		X	X		Niles Township District for Special Education 807					
27	STEM (science, technology, engineering and math) Program Offerings		X	X		Niles Township HS 219					
28	Supply & Equipment Purchasing		X	X		Bidding/Purchasing - National IPA, US communities					
29	Technology Services		X	X		Village of Skokie - INET					
30	Transportation		X	X		North Shore Transit, A&B Bus (outsourced)					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements		X	X		Niles Township ELL Parent Center					
33	Other										
34											
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>										
36											
37											
38											
39	<i>Additional space for Column (E) - Name of LEA :</i>										
40											
41											
42											
43											

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

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

School District Name: Skokie SD 73-5
 RCDT Number: 6-016-0735-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	449,042		449,042	481,072		481,072
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	160,492	0	160,492	159,700		159,700
5. Internal Services	2570	102,541		102,541	107,800		107,800
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		712,075	0	712,075	748,572	0	748,572
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							5%

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 8, Line 80 - Prior Period Adjustment for Employee Insurance Accrual
2. Page 9, Line 74 - Other Food Service: Shared Services Food Service
3. Page 10, Line 78 - Admissions - Other: Enrichment
4. Page 10, Line 81 - Other District/School Activity Revenue: Field Trips
5. Page 10, Line 107 - Other Local Revenues: Miscellaneous Revenue
6. Page 12, Line 265 - Other Restricted Revenue from Federal Sources: Reading 1st Grant
7. Page 15, Line 41 - Other Support Services - Pupils: Recess/Playground Staff
8. Page 17, Line 171 - Debt Services - Other: Debt Fees
9. Page 18, Line 237 - Other Support Services - Pupils: Board Share FICA/Medicare

Reference Pages.

¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.

² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

³ Equals Line 8 minus Line 17

⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013

⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

⁸ Educational Fund (10) - Computer Technology only.

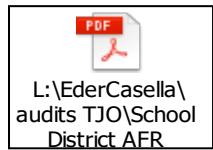
⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).

¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> • If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> • If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <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	15,729,788	1,942,538	1,489,162	431,151	19,592,639
9	Direct Expenditures	15,646,652	1,128,096	835,859		17,610,607
10	Difference	83,136	814,442	653,303	431,151	1,982,032
11	Fund Balance - June 30, 2019	15,007,875	4,377,086	1,427,632	6,026,586	26,839,179
12						
13						
14						
15	<p style="text-align: center;">Balanced - no deficit reduction plan is required.</p>					

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?	ACCRAUL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4: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.	OK
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/Joint AGREEMENT NAME Skokie SD 73-5	RCDT NUMBER 06-016-0735-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005142
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) KATE DONEGAN		NAME AND ADDRESS OF AUDIT FIRM EDER, CASELLA & CO. 5400 WEST ELM STREET, SUITE 203 MCHENRY
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 800 EAST PRAIRIE ROAD SKOKIE		E-MAIL ADDRESS: CPAS@EDERCASELLA.COM
60076		NAME OF AUDIT SUPERVISOR CHERYDEN JUERGENSEN
CPA FIRM TELEPHONE NUMBER 815-344-1300		FAX NUMBER 815-344-1320

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

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>
 - * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
 - Districts should track separately through year; no specific report available from ISBE
 - Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
 - <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
 - The two commodity programs should be reported on separate lines on the SEFA.
 - Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
 - <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
 - CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
- 22. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
 - Including, but not limited to:
 - 24. Basis of Accounting
 - 25. Name of Entity
 - 26. Type of Financial Statements
 - 27. Subrecipient information (Mark "N/A" if not applicable)
 - * ARRA funds are listed separately from "regular" Federal awards

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

- 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- 29. All Summary of Auditor Results questions have been answered.
- 30. All tested programs **and** amounts are listed.
- 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)
- Findings have been filled out completely and correctly (if none, mark "N/A").**
- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- 36. Questioned Costs have been calculated where there are questioned costs.
- 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- 39. **A CORRECTIVE ACTION PLAN**, on the **LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Skokie SD 73-5
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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	\$ 800,669
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		35,851
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(22,805)
AFR TOTAL FEDERAL REVENUES:		\$ 813,715

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES \$ 813,715

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues

Column D

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ -

DIFFERENCE: \$ 813,715

Skokie SD 73-5
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- (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Skokie SD 73-5
06-016-0735-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

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

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

\$0

% tested as Major

#DIV/0!

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

Auditee qualified as low-risk auditee?

YES

NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.

Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

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

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

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

Skokie SD 73-5
06-016-0735-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2019-** _____ 2. THIS FINDING IS: New Repeat from Prior Year?
 Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

Skokie SD 73-5

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Skokie SD 73-5
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
-----------------------	------------------	------------------------------------

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.