

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

School District/Joint Agreement Information

(See instructions on page 6 of this page.)

School District/Joint Agreement Number:

01-086-0010-26

County Name:

Scott and Morgan

Name of School District/Joint Agreement:

Community Unit School District No. 1

Address:

149 Elm Street

City:

Winchester

Email Address:

ask@winchesterschools.net

Zip Code:

62694

Accounting Basis:

☒ CASH
☐ ACCRUAL

Certified Public Accountant Information

Name of Auditing Firm:

Zumbahlen, Eyrh, Surratt, Foote & Flynn, Ltd.

Name of Audit Manager:

Valerie L. Flynn

Address:

1395 Lincoln Ave

City:

Jacksonville

Phone Number:

217-245-5121

IL License Number (9 digit):

066-004993

Expiration Date:

11/30/2021

Annual Financial Report

Type of Auditor's Report Issued:

Qualified ☐ Unqualified
Adverse ☒
Disclaimer ☐

Single Audit Status:

YES ☒ NO Are Federal expenditures greater than \$750,000?
YES ☒ NO Is all Single Audit information completed and attached?
YES ☒ NO Were any financial statement or federal award findings issued?

Reviewed by District Superintendent/Administrator

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

District Superintendent/Administrator Name (Type or Print):

Kevin Blankenship

Email Address:

kblankenship@winchesterschools.net

Telephone:

217-742-3175

Fax Number:

217-742-3312

Signature & Date:

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.)

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)

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

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

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

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

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		1				1
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						1

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Zumbahlen, Eyth, Surratt, Foote and Flynn, Ltd.
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.

Valerie L. Flynn
Signature

09/09/2019
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for School Districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2018			Equalized Assessed Valuation (EAV):			60,369,177							
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):		0.017187		+		0.003503		+		0.001868		= 0.022560	
11														
12														
13	B. Results of Operations *													
14														
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance							
16	5,549,639		5,346,511		203,128		1,207,612							
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	CPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates					
22	0		+		0		+		0		+		0	
23	Other		Total											
24	0		=		0									
25	** The numbers shown are the sum of entries on page 24.													
26														
27														
28	D. Long-Term Debt													
29	Check the applicable box for long-term debt allowance by type of district.													
30														
31	a. 6.9% for elementary and high school districts,				8,330,946									
32	x b. 13.8% for unit districts.													
33														
34	Long-Term Debt Outstanding:													
35														
36	c. Long-Term Debt (Principal only)		Acct											
37	Outstanding:		511		4,550,440									
38														
39														
40	E. Material Impact on Financial Position													
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
42	Attach sheets as needed explaining each item checked.													
43														
44	Pending Litigation													
45	Material Decrease in EAV													
46	Material Increase/Decrease in Enrollment													
47	Adverse Arbitration Ruling													
48	Passage of Referendum													
49	Taxes Filed Under Protest													
50	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
51	Other Ongoing Concerns (Describe & Itemize)													
52														
53	Comments:													
54														
55														
56														
57														
58														
59														
60														
61														

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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42																	

Estimated 2020 Financial Profile Designation:

REVIEW

Total Profile Score: 3.25 *

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

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

A	B	C	D	E	F	G	H	I	J	K
ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1										
2										
3	CURRENT ASSETS (100)									
4	Cash (Accounts 111 through 115), ¹	190,182	270,464	71,494	393,969	231,490	82,931	143,132	79,624	116,999
5	Investments	120						209,551		96,403
6	Taxes Receivable	130								
7	Interfund Receivables	140								
8	Intergovernmental Accounts Receivable	150								
9	Other Receivables	160								
10	Inventory	170								
11	Prepaid Items	180								
12	Other Current Assets (Describe & Itemize)	190	277		37					
13	Total Current Assets	190,459	270,464	71,494	394,006	231,490	82,931	352,683	79,624	213,402
14	CAPITAL ASSETS (200)									
15	Works of Art & Historical Treasures	210								
16	Land	220								
17	Building & Building Improvements	230								
18	Site Improvements & Infrastructure	240								
19	Capitalized Equipment	250								
20	Construction in Progress	260								
21	Amount Available in Debt Service Funds	340								
22	Amount to be Provided for Payment on Long-Term Debt	350								
23	Total Capital Assets									
24	CURRENT LIABILITIES (400)									
25	Interfund Payables	410								
26	Intergovernmental Accounts Payable	420								
27	Other Payables	430								
28	Contracts Payable	440								
29	Loans Payable	460								
30	Salaries & Benefits Payable	470								
31	Payroll Deductions & Withholdings	480								
32	Deferred Revenues & Other Current Liabilities	490								
33	Due to Activity Fund Organizations	493								
34	Total Current Liabilities	0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (600)									
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
37	Total Long-Term Liabilities									
38	Reserved Fund Balance	714	9,502	57,565		108,409	82,931			
39	Unreserved Fund Balance	730	180,957	212,899	71,494	123,081		352,683	79,624	213,402
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance	190,459	270,464	71,494	394,006	231,490	82,931	352,683	79,624	213,402

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

1	A	B	L	Account Groups		N
				Act. #	Agency Fund	General Long-Term Debt
2	ASSETS (Enter Whole Dollars)					
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹		87,639			
5	Investments	120				
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160				
10	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	Total Current Assets		87,639			
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210				
16	Land	220		138,389		
17	Building & Building Improvements	230		8,731,606		
18	Site Improvements & Infrastructure	240		1,112,947		
19	Capitalized Equipment	250		1,294,579		
20	Construction in Progress	260				
21	Amount Available in Debt Service Funds	340				71,494
22	Amount to be Provided for Payment on Long-Term Debt	350				4,478,946
23	Total Capital Assets			11,277,521		4,550,440
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493	87,639			
34	Total Current Liabilities		87,639			
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				4,550,440
37	Total Long-Term Liabilities					4,550,440
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
40	Investment in General Fixed Assets			11,277,521		
41	Total Liabilities and Fund Balance		87,639	11,277,521		4,550,440

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
Description (Enter Whole Dollars)	Act #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES									
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT									
6	STATE SOURCES									
7	FEDERAL SOURCES									
8	Total Direct Receipts/Revenues									
9	Receipts/Revenues for "On Behalf" Payments ²									
10	Total Receipts/Revenues									
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction									
13	Support Services									
14	Community Services									
15	Payments to Other Districts & Governmental Units									
16	Debt Service									
17	Total Direct Disbursements/Expenditures									
18	Disbursements/Expenditures for "On Behalf" Payments ²									
19	Total Disbursements/Expenditures									
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³									
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									
25	Abatement of the Working Cash Fund ¹²									
26	Transfer of Working Cash Fund Interest									
27	Transfer Among Funds									
28	Transfer of Interest									
29	Transfer from Capital Project Fund to O&M Fund									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵									
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold									
34	Premium on Bonds Sold									
35	Accrued Interest on Bonds Sold									
36	Sale or Compensation for Fixed Assets ⁶									
37	Transfer to Debt Service to Pay Principal on Capital Leases									
38	Transfer to Debt Service to Pay Interest on Capital Leases									
39	Transfer to Debt Service to Pay Principal on Revenue Bonds									
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds									
41	Transfer to Capital Projects Fund									
42	ISBE Loan Proceeds									
43	Other Sources Not Classified Elsewhere									
44	Total Other Sources of Funds									
45	OTHER USES OF FUNDS (8000)									

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
46										
47										
48										
49										
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79										
80										
81										

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		1,038,853	211,723	298,778	112,919	79,959		28,230	409,000	
6	Leasing Purposes Levy ⁸	1130		28,230							
7	Special Education Purposes Levy	1140	22,584								
8	FICA/Medicare Only Purposes Levies	1150					114,223				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		1,061,437	239,953	298,778	112,919	194,182	0	28,230	409,000	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1200									
15	Payments from Local Housing Authorities	1210									
16	Corporate Personal Property Replacement Taxes ⁹	1230	59,975	64,740			5,340				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		59,975	64,740	0	0	5,340	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	82,477								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		82,477								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular -Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	658	689	279	650	606	108	2,137	512	62
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		658	689	279	650	606	108	2,137	512	62
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	51,526								
70	Sales to Pupils - Breakfast	1612	11,618								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	5,938								
73	Sales to Adults	1620	4,547								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		73,629								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	52,586								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	20,240								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	14,260								
82	Total District/School Activity Income		87,086	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	21,802								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		21,802								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		205							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930						34,675			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	5,750								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			60,000						
104	Payment from Other Districts	1991	25,937					75,206			
105	Sale of Vocational Projects	1992									

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	Other Local Fees (Describe & Itemize)	1993									
106	Other Local Revenues (Describe & Itemize)	1999	2,928	6,838		5,469				5,101	
107	Other Local Revenues (Describe & Itemize)			7,043	60,000	5,469	0	109,881	0	5,101	
108	Total Other Revenue from Local Sources		34,615								
109	Total Receipts/Revenues from Local Sources	2000	1,421,679	312,425	359,057	119,038	200,128	109,989	30,367	414,613	62
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	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 & 15)	3001	2,473,752								
118	General State Aid - Hold Harms/Supplemental	3002		30,000							
119	Reorganization Incentives (Accounts 3005-3021)	3005				308,154					
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	Total Unrestricted Grants-In-Aid		2,473,752	30,000	0	308,154	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100-3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	39,787								
126	Special Education - Funding for Children Requiring Sp Ed Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		39,787	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220									
136	CTE - WECPE	3225									
137	CTE - Agriculture Education	3235	18,136								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		18,136	0							
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
146	State Free Lunch & Breakfast	3360	2,743								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	7,496								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				92,171					
153	Transportation - Special Education	3510				109,389					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		201,560	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705	160,084								
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
169	Total Restricted Grants-In-Aid		228,246	0	0	201,560	0	0	0	0	0
170	Total Receipts from State Sources		2,701,998	30,000	0	509,714	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									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4009)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	51,248								
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		51,248	0		0	0	0			
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT FROM THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	108,398								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	37,677								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4260									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		146,075				0				
199	TITLE I										
200	Title I - Low Income	4300	115,280								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399									
204	Total Title I		115,280	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499		0		0	0				
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600									
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620									
214	Fed - Spec Education - IDEA - Room & Board	4625	37,337								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		37,337	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education										
223	ARRA - General State Aid - Education Stabilization	4810									
224	ARRA - Title I - Low Income	4850									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title II - Technology-Formula	4860									
232	ARRA - Title II - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									

Printed Date: 8/27/2019

(AD9BBA9-7A10-44AF-BF53-DE0F628EDE06)

See accompanying notes to the financial statements

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

	A	B	C		D		E		F		G		H		I		J		K	
			(10)		(20)		(30)		(40)		(50)		(60)		(70)		(80)		(90)	
	Description (enter whole dollars)	Acct #	Educational		Operations & Maintenance		Debt Services		Transportation		Municipal Security		Capital Projects		Working Cash		Tort		Fire Prevention & Safety	
1																				
2																				
238	Qualified School Construction Bond Credits	4867																		
239	Build America Bond Tax Credits	4868																		
240	Build America Bond Interest Reimbursement	4869																		
241	ARRA - General State Aid - Other Govt Services Stabilization	4870																		
242	Other ARRA Funds - II	4871																		
243	Other ARRA Funds - III	4872																		
244	Other ARRA Funds - IV	4873																		
245	Other ARRA Funds - V	4874																		
246	ARRA - Early Childhood	4875																		
247	Other ARRA Funds VII	4876																		
248	Other ARRA Funds VIII	4877																		
249	Other ARRA Funds IX	4878																		
250	Other ARRA Funds X	4879																		
251	Other ARRA Funds Ed Job Fund Program	4880																		
252	Total Stimulus Programs		0		0		0		0		0		0		0		0		0	
253	Race to the Top Program	4901																		
254	Race to the Top - Preschool Expansion Grant	4902																		
255	Title III - Immigrant Education Program (IEP)	4905																		
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909																		
257	McKinney Education for Homeless Children	4920																		
258	Title II - Eisenhower Professional Development Formula	4930																		
259	Title II - Teacher Quality	4932																		
260	Federal Charter Schools	4960																		
261	State Assessment Grants	4981																		
262	Grant for State Assessments and Related Activities	4982																		
263	Medicaid Matching Funds - Administrative Outreach	4991																		
264	Medicaid Matching Funds - Fee-for-Service Program	4992	10,122																	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	64,356																	
266	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		373,170		0		0		0		0		0		0		0		0	
267	Total Receipts/Revenues from Federal Sources		424,418		0		0		0		0		0		0		0		0	
268	Total Direct Receipts/Revenues		4,548,095		342,425		359,057		628,752		200,128		109,989		30,367		414,613		62	

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
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,415,266	362,469		81,635	51,412	43,896	397		1,955,075	1,894,911
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1125	126,186	15,369	98	24,052	1,578				167,283	261,360
8	Special Education Programs (Functions 1200-1220)	1200	646,965	134,457	1,456	4,024					786,902	682,966
9	Special Education Programs Pre-K	1225										
10	Remedial and Supplemental Programs K-12	1250	73,228	25,085	8,754	7,875	3,045				117,987	123,342
11	Remedial and Supplemental Programs Pre-K	1275										
12	Adult/Continuing Education Programs	1300										
13	CTE Programs	1400	160,797	38,310	906	8,425	23,557				231,995	275,438
14	Intercolastic Programs	1500	48,615	2,788	17,115	20,503					89,021	83,975
15	Summer School Programs	1600										
16	Gifted Programs	1650										
17	Driver's Education Programs	1700	37,997	10,921	3,408	515					52,841	59,526
18	Bilingual Programs	1800										
19	Truant Alternative & Optional Programs	1900										
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 - Private Tuition	1912										
23	Special Education Programs Pre-K - Tuition	1913										
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
26	Adult/Continuing Education Programs - Private Tuition	1916										
27	CTE Programs - Private Tuition	1917										
28	Intercolastic Programs - Private Tuition	1918										
29	Summer School Programs - Private Tuition	1919										
30	Gifted Programs - Private Tuition	1920										
31	Bilingual Programs - Private Tuition	1921										
32	Truant Alternative/Optional Ed Programs - Private Tuition	1922										
33	Total Instruction to	1000	2,509,054	589,399	113,372	116,806	72,076	397	0	0	3,401,104	3,381,518
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	51,469	12,497							63,966	35,048
37	Guidance Services	2120	53,996	11,792							65,788	47,557
38	Health Services	2130	54,207	6,564	25	871					61,667	16,486
39	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services	2150									0	
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	
42	Total Support Services - Pupils	2100	159,672	30,853	25	871	0	0	0	0	191,421	99,091
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210									0	
45	Educational Media Services	2220									0	
46	Assessment & Testing	2230									0	27,896
47	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	27,896
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310									20,517	18,000
50	Executive Administration Services	2320	109,946	13,889	801			1,460			126,096	117,414
51	Special Area Administration Services	2330									0	
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	109,946	13,889	21,318	0	0	1,460	0	0	146,613	135,414

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
Description (enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54 Office of the Principal Services	2410	219,357	49,316	1,592			590			270,855	293,157
56 Other Support Services - School Admin (Describe & Itemize)	2490									0	
57 Total Support Services - School Administration	2400	219,357	49,316	1,592		0	590		0	270,855	293,157
SUPPORT SERVICES - BUSINESS											
58 Direction of Business Support Services	2510										
59 Fiscal Services	2520	87,377	17,392	1,980	1,988					108,737	128,055
61 Operation & Maintenance of Plant Services	2540			29,043	109,380					138,423	111,120
62 Pupil Transportation Services	2550									0	
63 Food Services	2560	79,516	12,877	4,191	136,151	1,080				233,815	226,857
64 Internal Services	2570									0	
65 Total Support Services - Business	2500	166,893	30,269	35,214	247,519	1,080	0		0	480,975	466,052
SUPPORT SERVICES - CENTRAL											
67 Direction of Central Support Services	2610									0	
68 Planning, Research, Development, & Evaluation Services	2620									0	
69 Information Services	2630									0	
70 Staff Services	2640									0	
71 Data Processing Services	2660									0	
72 Total Support Services - Central	2600	0	0	0	0	0	0		0	0	0
73 Other Support Services (Describe & Itemize)	2900									0	
74 Total Support Services	2900									0	
COMMUNITY SERVICES (ED)											
75	3000	655,868	124,327	58,149	248,390	1,080	2,050		0	1,089,864	1,021,590
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	4000									0	
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77											
78 Payments for Regular Programs	4110									0	
79 Payments for Special Education Programs	4120			121,669						121,669	125,000
80 Payments for Adult/Continuing Education Programs	4130									0	
81 Payments for CTE Programs	4140									0	
82 Payments for Community College Programs	4170									0	
83 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84 Total Payments to Other Govt Units (In-State)	4100			121,669			0			121,669	125,000
85 Payments for Regular Programs - Tuition	4210										
86 Payments for Special Education Programs - Tuition	4220										
87 Payments for Adult/Continuing Education Programs - Tuition	4230						79,149			79,149	80,000
88 Payments for CTE Programs - Tuition	4240									0	
89 Payments for Community College Programs - Tuition	4270									0	
90 Payments for Other Programs - Tuition	4280									0	
91 Other Payments to In-State Govt Units	4290									0	
92 Total Payments to Other Govt Units - Tuition (In State)	4200						79,149			79,149	80,000
93 Payments for Regular Education Programs - Transfers	4310										
94 Payments for Special Education Programs - Transfers	4320									0	
95 Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
96 Payments for CTE Programs - Transfers	4340									0	
97 Payments for Community College Program - Transfers	4370									0	
98 Payments for Other Programs - Transfers	4380									0	
99 Other Payments to In-State Govt Units - Transfers	4390									0	
100 Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
101 Payments to Other Govt Units (Out-of-State)	4400									0	
102 Total Payments to Other Govt Units	4000			121,669			79,149			200,818	205,000
103 DEBT SERVICES (ED)	5000										
104 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105 Tax Anticipation Warrants	5110									0	

Print Date: 8/27/2019

(AD3BBAB9-7A10-44AF-8F53-DE0F628EDE08)

See accompanying notes to the financial statements

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
	Description (Enter Whole Dollars)	Fund #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
1												
2	Tax Anticipation Notes	5120										
106	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
107	State Aid Anticipation Certificates	5140										
108	Other Interest on Short-Term Debt	5150										
109	Total Interest on Short-Term Debt	5100										
110	Debt Services - Interest on Long-Term Debt	5200										
111	Total Debt Services	5000										
112		6000										
113	PROVISIONS FOR CONTINGENCIES (ED)											
114	Total Direct Disbursements/Expenditures		3,164,922	713,726	293,190	365,196	73,156	81,596	0	0	4,694,786	4,608,108
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(143,691)	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510										
123	Facilities Acquisition & Construction Services	2530										
124	Operation & Maintenance of Plant Services	2540	159,864	26,193	58,662	27,725	15,284				287,728	297,636
125	Pupil Transportation Services	2550										
126	Food Services	2560										
127	Total Support Services - Business	2500	159,864	26,193	58,662	27,725	15,284	0	0	0	287,728	297,636
128	Other Support Services (Describe & Itemize)	2900										
129	Total Support Services	2000	159,864	26,193	58,662	27,725	15,284	0	0	0	287,728	297,636
130	COMMUNITY SERVICES (O&M)	3000										
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110										
134	Payments for Special Education Programs	4120										
135	Payments for CTE Programs	4140										
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
137	Total Payments to Other Govt. Units (In-State)	4100			0							
138	Payments to Other Govt. Units (Out of State)	4400										
139	Total Payments to Other Govt Units	4000			0							
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110										
143	Tax Anticipation Notes	5120										
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
145	State Aid Anticipation Certificates	5140										
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
147	Total Debt Service - Interest on Short-Term Debt	5100										
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
149	Total Debt Services	5000										
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		159,864	26,193	58,662	27,725	15,284	0	0	0	287,728	297,636
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										54,697	
153												

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
30 - DEBT SERVICES (DS)											
154											
155	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
156											
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	4110									0	
Payments for Regular Programs										0	
158	4120									0	
Payments for Special Education Programs										0	
159	4190									0	
Other Payments to In-State Govt Units (Describe & Itemize)										0	
160	4000									0	
Total Payments to Other Districts & Govt Units (In-State)							0			0	
161	5000										
DEBT SERVICES (DS)											
162											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	5110									0	
Tax Anticipation Warrants										0	
164	5120									0	
Tax Anticipation Notes										0	
165	5130									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes										0	
166	5140									0	
State Aid Anticipation Certificates										0	
167	5150									0	
Other Interest on Short-Term Debt (Describe & Itemize)										0	
168	5100									0	
Total Debt Services - Interest On Short-Term Debt							0			0	
169	5200										
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
170	5300									200,877	18,100
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT											
(Lease/Purchase Principal Retired) ¹¹											
171	5400						175,551			175,551	180,000
DEBT SERVICES - OTHER (Describe & Itemize)							400			400	
172	5000			0			376,828			376,828	198,100
Total Debt Services				0			376,828			376,828	
173	6000										
PROVISION FOR CONTINGENCIES (DS)											
174											
Total Disbursements/Expenditures				0			376,828			376,828	198,100
175											
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							376,828			(17,771)	
176											
40 - TRANSPORTATION FUND (TR)											
177											
SUPPORT SERVICES (TR)											
178											
SUPPORT SERVICES - PUPILS											
179											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
180											
SUPPORT SERVICES - BUSINESS											
181											
Pupil Transportation Services	2550	157,342	13,185	150,011	40,647	5,812				366,997	425,532
182	2900									0	
Other Support Services (Describe & Itemize)											
183	2000	157,342	13,185	150,011	40,647	5,812				366,997	425,532
Total Support Services							0	0	0		
184	3000										
COMMUNITY SERVICES (TR)											
185	4000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
186											
PAYMENTS TO OTHER GOVT UNITS (In-State)											
187	4110									0	
Payments for Regular Programs										0	
188	4120									0	
Payments for Special Education Programs										0	
189	4130									0	
Payments for Adult/Continuing Education Programs										0	
190	4140									0	
Payments for CTE Programs										0	
191	4170									0	
Payments for Community College Programs										0	
192	4190									0	
Other Payments to In-State Govt Units (Describe & Itemize)										0	
193	4100									0	
Total Payments to Other Govt Units (In-State)							0			0	
194	4400									0	
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)											
195	4000									0	
Total Payments to Other Govt Units				0			0			0	
196	4000									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
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2											
197	DEBT SERVICES (TR)										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199											
199	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199	Tax Anticipation Warrants										
200	Tax Anticipation Notes										
201	Corporate Personal Prop. Repl. Tax Anticipation Notes										
202	State Aid Anticipation Certificates										
203	Other Interest on Short-Term Debt (Describe & Itemize)										
204	Total Debt Services - Interest On Short-Term Debt										
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT										
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT										
206	(Lease/Purchase Principal Retired) ¹¹										
207	DEBT SERVICES - OTHER (Describe & Itemize)										
208	Total Debt Services										
209	PROVISION FOR CONTINGENCIES (TR)										
210	Total Disbursements/Expenditures										
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)										
215	Regular Programs										
216	Pre-K Programs										
217	Special Education Programs (Functions 1200-1220)										
218	Special Education Programs - Pre-K										
219	Remedial and Supplemental Programs - K-12										
220	Remedial and Supplemental Programs - Pre-K										
221	Adult/Continuing Education Programs										
222	CTE Programs										
223	Interdisciplinary Programs										
224	Summer School Programs										
225	Gifted Programs										
226	Driver's Education Programs										
227	Bilingual Programs										
228	Truants' Alternative & Optional Programs										
229	Total Instruction										
230	SUPPORT SERVICES (MR/SS)										
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services										
233	Guidance Services										
234	Health Services										
235	Psychological Services										
236	Speech Pathology & Audiology Services										
237	Other Support Services - Pupils (Describe & Itemize)										
238	Total Support Services - Pupils										
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services										
241	Educational Media Services										
242	Assessment & Testing										
243	Total Support Services - Instructional Staff										
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services										
246	Executive Administration Services										

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
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2	Service Area Administrative Services	2330										
247	Claims Paid from Self Insurance Fund	2361									0	
248	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
249	Unemployment Insurance Pymts	2363									0	
250	Insurance Payments (Regular or Self-Insurance)	2364									0	
251	Risk Management and Claims Services Payments	2365									0	
252	Judgment and Settlements	2366									0	
253	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
254	Reciprocal Insurance Payments	2368									0	
255	Legal Services	2369									0	
256	Total Support Services - General Administration	2300									1,594	1,600
257	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
258	Office of the Principal Services	2410									18,779	19,100
259	Other Support Services - School Administration (Describe & Itemize)	2490									0	
260	Total Support Services - School Administration	2400									18,779	19,100
261	SUPPORT SERVICES - BUSINESS											
262	Direction of Business Support Services	2510									0	
263	Fiscal Services	2520									13,669	14,300
264	Facilities Acquisition & Construction Services	2530									0	
265	Operation & Maintenance of Plant Services	2540									23,006	26,500
266	Pupil Transportation Services	2550									19,984	20,000
267	Food Services	2560									11,517	11,700
268	Internal Services	2570									0	
269	Total Support Services - Business	2500									68,176	72,500
270	SUPPORT SERVICES - CENTRAL											
271	Direction of Central Support Services	2610									0	
272	Planning, Research, Development, & Evaluation Services	2620									0	
273	Information Services	2630									0	
274	Staff Services	2640									0	
275	Data Processing Services	2660									0	
276	Total Support Services - Central	2600									0	
277	Other Support Services (Describe & Itemize)	2900									0	
278	Total Support Services	2000									97,425	97,319
279	COMMUNITY SERVICES (MR/SS)	3000									0	
280	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
281	Payments for Regular Programs	4110									0	
282	Payments for Special Education Programs	4120									0	
283	Payments for CTE Programs	4140									0	
284	Total Payments to Other Govt Units	4000									0	
285	DEBT SERVICES (MR/SS)	5000									0	
286	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
287	Tax Anticipation Warrants	5110									0	
288	Tax Anticipation Notes	5120									0	
289	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
290	State Aid Anticipation Certificates	5140									0	
291	Other (Describe & Itemize)	5150									0	
292	Total Debt Services - Interest	5000									0	
293	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	
294	Total Disbursements/Expenditures	180,000									180,000	174,908
295	Excess (Deficiency) of Receipts/Revenue Over Disbursements/Expenditures										20,128	
296												
297												

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
60 - CAPITAL PROJECTS (CP)											
298											
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2330		13,626		95,894				109,520	116,000
302	Other Support Services (Describe & Itemize)	2900								0	
303	Total Support Services	2000	0	13,626	0	95,894	0	0	0	109,520	116,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)										
306	Payments to Regular Programs (In-State)	4110								0	
307	Payments for Special Education Programs	4120								0	
308	Payments for CTE Programs	4140								0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								0	
310	Total Payments to Other Govt Units	4000		0			0			0	0
311	PROVISION FOR CONTINGENCIES (SAC/CI)	6000									
312	Total Disbursements/Expenditures		0	13,626	0	95,894	0	0	0	109,520	116,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									469	
314											
315											
316											
317	70 - WORKING CASH (WC)										
318											
319	80 - TORT FUND (TF)										
320	SUPPORT SERVICES - GENERAL ADMINISTRATION										
321	Claims Paid from Self Insurance Fund	2361								0	
322	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		34,950						34,950	34,950
323	Unemployment Insurance Payments	2363		5,139						5,139	5,150
324	Insurance Payments (Regular or Self-Insurance)	2364		39,306						39,306	39,000
325	Risk Management and Claims Services Payments	2365								0	
326	Judgment and Settlements	2366								0	
327	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	206,127	8,927	537	7,580				223,171	227,940
328	Reciprocal Insurance Payments	2368								0	
329	Legal Services	2369		4,747						4,747	4,800
330	Property Insurance (Buildings & Grounds)	2371		32,493						32,493	32,525
331	Vehicle Insurance (Transportation)	2372		5,527						5,527	5,527
332	Total Support Services - General Administration	2000	206,127	0	131,089	537	7,580	0	0	345,333	349,892
333	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
334	Payments for Regular Programs	4110								0	
335	Payments for Special Education Programs	4120								0	
336	Total Payments to Other Dist & Govt Units	4000						0		0	0
337	DEBT SERVICES (TF)	5000									
338	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
339	Tax Anticipation Warrants	5110								0	
340	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	
341	Other Interest or Short-Term Debt	5150								0	
342	Total Debt Services - Interest on Short-Term Debt	5000						0		0	0
343	PROVISIONS FOR CONTINGENCIES (TF)	6000									
344	Total Disbursements/Expenditures		206,127	0	131,089	537	7,580	0	0	345,333	349,892
345	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									69,280	

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

A	B	C										K	L
		Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2													
345		90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346		SUPPORT SERVICES (FP&S)	2000										
347		SUPPORT SERVICES - BUSINESS											
348		Facilities Acquisition & Construction Services	2330										
349		Operation & Maintenance of Plant Services	2540					20,000				0	20,000
350		Total Support Services - Business	2500	0	0	0	0	20,000	0	0	0	20,000	20,000
351		Other Support Services (Describe & Itemize)	2900									0	20,000
352		Total Support Services	2000	0	0	0	0	20,000	0	0	0	20,000	20,000
353		PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354		Payments to Regular Programs	4110									0	
355		Payments to Special Education Programs	4120									0	
356		Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357		Total Payments to Other Govt Units	4000						0			0	0
358		DEBT SERVICES (FP&S)	5000										
359		DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360		Tax Anticipation Warrants	5110									0	
361		Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362		Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363		DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5200									0	
364		Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
365		Total Debt Service	5000						0			0	0
366		PROVISION FOR CONTINGENCIES (FP&S)	6000										
367		Total Disbursements/Expenditures		0	0	0	0	20,000	0	0	0	20,000	20,000
368		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(19,938)	

	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)
3					(Column B - C)	(Column E - C)
4	Educational	1,038,853		1,038,853	1,037,545	1,037,545
5	Operations & Maintenance	211,723		211,723	211,461	211,461
6	Debt Services **	298,778		298,778	356,854	356,854
7	Transportation	112,919		112,919	112,782	112,782
8	Municipal Retirement	79,959		79,959	84,583	84,583
9	Capital Improvements	0		0	0	0
10	Working Cash	28,230		28,230	28,198	28,198
11	Tort Immunity	409,000		409,000	479,300	479,300
12	Fire Prevention & Safety	0		0	0	0
13	Leasing Levy	28,230		28,230	28,198	28,198
14	Special Education	22,584		22,584	22,560	22,560
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	114,223		114,223	112,782	112,782
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	2,344,499	0	2,344,499	2,474,263	2,474,263
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	
SCHEDULE OF SHORT-TERM DEBT										
1	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					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
3	Total CPPT Notes									
4	TAX ANTICIPATION WARRANTS (TAW)				0					
5	Educational Fund				0					
6	Operations & Maintenance Fund				0					
7	Debt Services - Construction				0					
8	Debt Services - Working Cash				0					
9	Debt Services - Refunding Bonds				0					
10	Transportation Fund				0					
11	Municipal Retirement/Social Security Fund				0					
12	Fire Prevention & Safety Fund				0					
13	Other - (Describe & Itemize)				0					
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund				0					
17	Operations & Maintenance Fund				0					
18	Fire Prevention & Safety Fund				0					
19	Other - (Describe & Itemize)				0					
20	Total TANS	0	0	0	0					
21	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
23	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
24	Total GSAACs (All Funds)				0					
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)				0					
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Describe and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
31	General Obligation Bond Series 2017	03/30/17	4,720,000	7	4,660,000			160,000	4,500,000	4,428,506
32	Government Capital Corporation (Promethean Activity)	07/19/17	80,968	8	65,991			15,551	50,440	50,440
33									0	0
34									0	0
35									0	0
36									0	0
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			4,800,968		4,725,991	0	0	175,551	4,550,440	4,478,946
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other Life Safety & Working Cash split									
59	8. Other Lease Purchase									
60	9. Other									

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

	A	B	C	D	E	F	G	H	I	J	K	
1	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		22,584		82,462		
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970				108		
8	School Facility Occupation Tax Proceeds					30 or 60-1983				135,206		
9	Driver Education					10 or 20-3370					7,496	
10	Other Receipts (Describe & Itemize)											
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	22,584		0	135,314	
13	DISBURSEMENTS:										13,246	
14	Instruction					10 or 50-1000		22,584			13,246	
15	Facilities Acquisition & Construction Services					20 or 60-3530				74,845		
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				60,000		
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									60,000		
22	Other Disbursements (Describe & Itemize)											
23	Total Disbursements						0	22,584		0	134,845	
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0		0	82,931	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	0		0	82,931	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes	No	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037?									
31	Total Claims Payments:											
32	Total Reserve Remaining:											
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Call 66 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
47	^b 55 ILCS 5/5-1006.7											
48												

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acc #	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
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	138,389			138,389						138,389
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	8,731,606			8,731,606	50	1,996,817	171,914		2,168,731	6,562,875
9	Temporary Buildings	232				0	20				0	0
10	Improvements other than Buildings (Infrastructure)	240	960,017	152,930		1,112,947	20	522,496	53,793		576,289	536,658
11	Capitalized Equipment	250										
12	10 Yr. Schedule	251	972,623	64,797		1,037,420	10	463,665	92,868		556,533	480,887
13	5 Yr. Schedule	252	257,159			257,159	5	257,159			257,159	0
14	3 Yr. Schedule	253				0	3				0	0
15	Construction in Progress	260				0	-					0
16	Total Capital Assets	200	11,059,794	217,727	0	11,277,521		3,240,137	318,575	0	3,558,712	7,718,809
17	Non-Capitalized Equipment	700				0	10					
18	Allowable Depreciation								318,575			

A		B	C	D	E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)						
This schedule is completed for school districts only.						
Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
OPERATING EXPENSE PER PUPIL						
EXPENDITURES:						
ED	Expenditures 15-22, L114	Total Expenditures		\$	4,691,786	
O&M	Expenditures 15-22, L151	Total Expenditures			287,728	
DS	Expenditures 15-22, L174	Total Expenditures			376,828	
TR	Expenditures 15-22, L210	Total Expenditures			366,997	
MR/SS	Expenditures 15-22, L295	Total Expenditures			180,000	
TORT	Expenditures 15-22, L342	Total Expenditures			345,333	
				Total Expenditures	\$	6,248,672
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)			0	
O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
O&M-TR	Revenues 9-14, L211, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through			0	
O&M-TR	Revenues 9-14, L212, Col D, F	4605 Fed - Spec Education - Preschool Discretionary			0	
O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education			0	
ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			165,705	
ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			0	
ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0	
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0	
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0	
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	
ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			0	
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			200,818	
ED	Expenditures 15-22, L114, Col G	- Capital Outlay			73,156	
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0	
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0	
O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0	
O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			15,284	
O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			0	
DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0	
DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			175,551	
TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			0	
TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0	
TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
TR	Expenditures 15-22, L210, Col G	- Capital Outlay			5,812	
TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			0	
MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs			0	
MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			0	
MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			0	
MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			0	
MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			0	
MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0	
Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0	
				Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$	636,326
				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		5,612,346
				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		569.70
				Estimated OEPP (Line 77 divided by Line 78)	\$	9,851.41

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$	0	
85	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0	
86	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0	
87	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0	
88	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0	
89	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0	
90	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0	
91	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0	
92	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0	
93	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0	
94	ED	Revenues 9-14, L75, Col C	1600 Total Food Service		73,629	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		87,086	
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		21,802	
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		205	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		0	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		25,937	
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		39,787	
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200 Total Career and Technical Education		18,136	
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		2,743	
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365 School Breakfast Initiative		0	
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370 Driver Education		7,496	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500 Total Transportation		201,560	
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.		51,248	
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		146,075	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I		115,280	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV		0	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		0	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		37,337	
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	
137	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments		0	
138	ED	Revenues 9-14, L253, Col C	4901 Race to the Top		0	
139	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	
140	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0	
141	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
142	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920 McKinney Education for Homeless Children		0	
143	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0	
144	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932 Title II - Teacher Quality		0	
145	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960 Federal Charter Schools		0	
146	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981 State Assessment Grants		0	
147	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0	
148	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		10,122	
149	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		64,356	
150	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		236,349	
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***		0	
174	Total Deductions for PCTC Computation Line 84 through Line 172				\$	1,139,148
175	Net Operating Expense for Tuition Computation (Line 77 minus Line 174)					4,473,198
176	Total Depreciation Allowance (from page 26, Line 18, Col I)					318,575
177	Total Allowance for PCTC Computation (Line 175 plus Line 176)					4,791,773
178	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					569.70
179	Total Estimated PCTC (Line 177 divided by Line 178) *				\$	8,411.05
180						
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Instructions:

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.

[illegible]

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	(Source document for the computation 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) Must be less than (P16, Col E-F, 163)						
11	Value of Commodities Received for Fiscal Year 2019 (Include the value of commodities when determining if a Single Audit is required).						
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							
18							
19	Instruction	Function	Restricted Program	Unrestricted Program			
20	Support Services:	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
21	Pupil	2100		200,297		200,297	
22	Instructional Staff	2200		0		0	
23	General Admin.	2300		485,960		485,960	
24	School Admin	2400		289,634		289,634	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	
27	Fiscal Services	2520	122,406	0	122,406	0	
28	Oper. & Maint. Plant Services	2540		433,873		433,873	
29	Pupil Transportation	2550		381,169		381,169	
30	Food Services	2560		117,131		117,131	
31	Internal Services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		0		0	
36	Staff Services	2640	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	
38	Other:	2900		0		0	
39	Community Services	3000		0		0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)						
41	Total		122,406	5,319,667	556,279	4,885,794	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	122,406	Total Indirect Costs:	556,279	
44			Total Direct Costs:	5,319,667	Total Direct Costs:	4,885,794	
45			=	2.30%	=	11.39%	
46							

	A	B	C	D	E	F	G	H	I	J	K	
1	REPORT ON SHARED SERVICES OR OUTSOURCING											
2	School Code, Section 17-1.1 (Public Act 97-0357)											
3	Fiscal Year Ending June 30, 2019											
4	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.											
5	Community Unit School District No. 01-086-0010-26											
6												
7												
8	Check box (if this schedule is not applicable)											
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget											
10	Service or Function (Check all that apply)	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Barriers to Implementation	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
11	Curriculum Planning					(Limit text to 200 characters, for additional space use line 33 and 38)						
12	Custodial Services											
13	Educational Shared Programs											
14	Employee Benefits											
15	Energy Purchasing											
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services											
19	Insurance											
20	Investment Pools											
21	Legal Services											
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development											
25	Shared Personnel	X	X	X	X	Scott-Morgan #2 Bluffs						
26	Special Education Cooperatives	X	X	X	X	Four Rivers Special Education District						
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing											
29	Technology Services											
30	Transportation											
31	Vocational Education Cooperatives	X	X	X	X	Two Rivers Beardstown, Illinois						
32	All Other Joint/Cooperative Agreements	X	X	X	X	Sports Co-Op Scott-Morgan #2 Bluffs						
33	Other											
34												
35	Additional space for Column (D) - Barriers to Implementation											
36												
37												
38												
40	Additional space for Column (E) - Name of LEA:											
41												
42												
43												

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

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

School District Name: Community Unit School District No. 1
 RCDT Number: 01-086-0010-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019		Budgeted Expenditures, Fiscal Year 2020	
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund
1. Executive Administration Services	2320	126,096		90,000	
2. Special Area Administration Services	2330	0			
3. Other Support Services - School Administration	2490	0			
4. Direction of Business Support Services	2510	0	0		
5. Internal Services	2570	0			
6. Direction of Central Support Services	2610	0			
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					
8. Totals		126,096	0	90,000	0
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)					-29%

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

Kevin Blankenship

217-742-3175

Contact Name (for questions)

Contact Telephone Number

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>

☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 10, Line 72 Educational Fund \$5,938 Milk Sales
2. Page 10, Line 81 Educational Fund \$14,260 Athletic Fees
3. Page 11, Line 107 Educational Fund \$2,928 Refunds and Reimbursements
4. Page 11, Line 107 Operations & Maintenance Fund \$6,838 Refunds and Reimbursements
5. Page 11, Line 107 Transportation Fund \$5,469 Refunds and Reimbursements
6. Page 11, Line 107 Tort Fund \$5,101 Refunds and Reimbursements
7. Page 12, Line 180 Educational Fund \$51,248 REAP Grant
8. Page 18, Line 171 Other Objects \$400 Administrative fees paid for 2018 Bonds
9. Page 5, Line 12 Other Current Assets, Educational and Operations & Maintenance Fund-Payroll deductions & withholdings asset balance

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)

	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 (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	4,548,095	342,425	628,752	30,367	5,549,639
9	Direct Expenditures	4,691,786	287,728	366,997		5,346,511
10	Difference	(143,691)	54,697	261,755	30,367	203,128
11	Fund Balance - June 30, 2019	190,459	270,464	394,006	352,683	1,207,612
12						
13						
14	Balanced - no deficit reduction plan is required.					
15						