

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

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>06-016-0970-02</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Baker Tilly Virchow Krause, LLP</b>
County Name: <b>Cook</b>		Name of Audit Manager: <b>Nick Cavaliere, CPA</b>
Name of School District/Joint Agreement: <b>Oak Park Elementary School District 97</b>	<u>Filing Status:</u> <b>Submit electronic AFR directly to ISBE</b>  <b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>  <b>0</b>	Address: <b>1301 West 22nd Street, Suite 400</b>
Address: <b>260 West Madison Street</b>		City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>
City: <b>Oak Park</b>		Phone Number: <b>(630) 645-6234</b> Fax Number: <b>(630) 990-0039</b>
Email Address:		IL License Number (9 digit): <b>066-004260</b> Expiration Date:
Zip Code: <b>60302</b>		Email Address: <a href="mailto:n.cavaliere@bakertilly.com">n.cavaliere@bakertilly.com</a>
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS
District Superintendent/Administrator Name (Type or Print): <b>Dr. Carol Kelley</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print): <b>Dr. Mark Klaisner</b>
Email Address: <a href="mailto:ckelley@op97.org">ckelley@op97.org</a>	Email Address:	Email Address: <a href="mailto:mklaisner@west40.org">mklaisner@west40.org</a>
Telephone: <b>708-524-3004</b>	Fax Number:	Telephone: <b>(708) 449-4284</b>
Fax Number:	Signature & Date:	Fax Number: Signature & Date:

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

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



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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)  
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/15/1995 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	0	0	0	0	0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	4,147	470,603	172,752	0	647,502
<b>Total</b>						647,502

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

**Baker Tilly Virchow Krause, LLP**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

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





	A	B	C	D	E	F	G	H	I	J	K	L	M														
1	<b>FINANCIAL PROFILE INFORMATION</b>																										
2																											
3	<i>Required to be completed for School Districts only.</i>																										
4																											
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																										
6																											
7	<b>Tax Year 2018</b>			Equalized Assessed Valuation (EAV):					1,592,506,276																		
8																											
9	<b>Educational</b>			<b>Operations &amp; Maintenance</b>			<b>Transportation</b>			<b>Combined Total</b>			<b>Working Cash</b>														
10	Rate(s):			0.031013			+			0.004762			+			0.002139			=			0.037910			0.000390		
11																											
12																											
13	<b>B. Results of Operations *</b>																										
14																											
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>																	
16	87,499,681			86,797,949			701,732			26,700,024																	
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	<b>C. Short-Term Debt **</b>																										
21																											
22	<b>CPPRT Notes</b>			<b>TAWs</b>			<b>TANs</b>			<b>TO/EMP. Orders</b>			<b>GSA Certificates</b>														
23	0			+			0			+			0			+			0			+					
24	<b>Other</b>			<b>Total</b>																							
25	0			=			0																				
26	** The numbers shown are the sum of entries on page 24.																										
27																											
28	<b>D. Long-Term Debt</b>																										
29	Check the applicable box for long-term debt allowance by type of district.																										
30																											
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					109,882,933																				
32	<input type="checkbox"/>	b. 13.8% for unit districts.																									
33																											
34	Long-Term Debt Outstanding:																										
35																											
36	<input type="checkbox"/>	c. Long-Term Debt (Principal only)																									
37	<input type="checkbox"/>	Outstanding:.....					Acct		511 33,028,937																		
38																											
39																											
40	<b>E. Material Impact on Financial Position</b>																										
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																										
42	Attach sheets as needed explaining each item checked.																										
43																											
44	<input type="checkbox"/>	Pending Litigation																									
45	<input type="checkbox"/>	Material Decrease in EAV																									
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment																									
47	<input type="checkbox"/>	Adverse Arbitration Ruling																									
48	<input type="checkbox"/>	Passage of Referendum																									
49	<input type="checkbox"/>	Taxes Filed Under Protest																									
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																									
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)																									
52																											
53	<b>Comments:</b>																										
54																											
55																											
56																											
57																											
58																											
59																											
60																											
61																											



	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b> Oak Park Elementary School District 97																
8	<b>District Code:</b> 06-016-0970-02																
9	<b>County Name:</b> Cook																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 26,700,024.00 <b>Ratio</b> 0.305 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Value</b> 87,499,681.00 <b>Value</b> 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 <b>Total</b> 86,797,949.00 <b>Ratio</b> 0.992 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Weight</b> 87,499,681.00 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 <b>Value</b> 1.40																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 <b>Total</b> 28,507,958.00 <b>Days</b> 118.23 <b>Score</b> 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 <b>Weight</b> 241,105.41 <b>Weight</b> 0.10																
26	<b>Value</b> 0.30																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) Funds 10, 20 & 40 <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates <b>Weight</b> 51,316,125.98 <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37) <b>Total</b> 33,028,937.00 <b>Percent</b> 69.94 <b>Score</b> 3																
33	Total Long-Term Debt Allowed (P3, Cell H31) <b>Weight</b> 109,882,933.04 <b>Weight</b> 0.10																
34	<b>Value</b> 0.30																
35																	
36	<b>Total Profile Score: 3.80 *</b>																
37	<b>Estimated 2020 Financial Profile Designation: <u>RECOGNITION</u></b>																
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		15,267,307	4,143,192	5,816,316	5,144,502	5,750,917	8,069,192	3,952,957	3,501,278	116,816
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	25,282,678	3,491,362	2,144,579	1,568,253	2,032,350	0	285,937	829,216	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,511,199	0	0	474,750	0	0	0	0	0
9	Other Receivables	160	186,384	38,304	0	0	7,250	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	38,651	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>42,247,568</b>	<b>7,672,858</b>	<b>7,999,546</b>	<b>7,187,505</b>	<b>7,790,517</b>	<b>8,069,192</b>	<b>4,238,894</b>	<b>4,330,494</b>	<b>116,816</b>
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	2,668,943	305,652	3,840	144,382	(294)	5,778,219	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	232,874	42,609	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	93,656	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	25,844,496	3,470,878	2,131,997	1,559,052	2,020,426	0	284,259	824,351	0
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>28,839,969</b>	<b>3,819,139</b>	<b>2,135,837</b>	<b>1,703,434</b>	<b>2,020,132</b>	<b>5,778,219</b>	<b>284,259</b>	<b>824,351</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	467,859	42,530	9,301	0	164,849	0	3,506,143	1,644
39	Unreserved Fund Balance	730	13,407,599	3,385,860	5,821,179	5,474,770	5,770,385	2,126,124	3,954,635	0	115,172
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>42,247,568</b>	<b>7,672,858</b>	<b>7,999,546</b>	<b>7,187,505</b>	<b>7,790,517</b>	<b>8,069,192</b>	<b>4,238,894</b>	<b>4,330,494</b>	<b>116,816</b>

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		783,604		
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	<b>Total Current Assets</b>		783,604		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		3,046,678	
17	Building & Building Improvements	230		107,902,186	
18	Site Improvements & Infrastructure	240		5,203,904	
19	Capitalized Equipment	250		6,921,435	
20	Construction in Progress	260		16,888,065	
21	Amount Available in Debt Service Funds	340			5,863,709
22	Amount to be Provided for Payment on Long-Term Debt	350			27,165,228
23	<b>Total Capital Assets</b>			139,962,268	33,028,937
24	<b>CURRENT LIABILITIES (400)</b>				
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	783,604		
34	<b>Total Current Liabilities</b>		783,604		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			33,028,937
37	<b>Total Long-Term Liabilities</b>				33,028,937
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			139,962,268	
41	<b>Total Liabilities and Fund Balance</b>		783,604	139,962,268	33,028,937



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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter 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
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0	
49	Transfer Among Funds	8130	0	0		0				
50	Transfer of Interest	8140	0	0	0	0	0	0		0
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	829,566	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	1,412,301	0						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0						
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		2,241,867	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(2,094,867)	0	2,507,537	0	0	30,003,060	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,405,516)	(604,603)	(880,370)	1,829,202	1,804,537	6,574,676	787,782	1,255,155
79	<b>Fund Balances - July 1, 2018</b>		16,813,115	4,458,322	6,744,079	3,654,869	3,965,848	(4,283,703)	3,166,853	2,250,988
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	<b>Fund Balances - June 30, 2019</b>		13,407,599	3,853,719	5,863,709	5,484,071	5,770,385	2,290,973	3,954,635	3,506,143

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

1	A	B	K
2	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>		
4	<b>LOCAL SOURCES</b>	1000	1,644
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	<b>STATE SOURCES</b>	3000	0
7	<b>FEDERAL SOURCES</b>	4000	0
8	<b>Total Direct Receipts/Revenues</b>		1,644
9	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	
10	<b>Total Receipts/Revenues</b>		1,644
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	<b>Instruction</b>	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	0
19	<b>Total Disbursements/Expenditures</b>		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,644
21	<b>OTHER SOURCES/USES OF FUNDS</b>		
22	<b>OTHER SOURCES OF FUNDS (7000)</b>		
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>		
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0
26	Transfer of Working Cash Fund Interest	7120	0
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	0
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	
32	<b>SALE OF BONDS (7200)</b>		
33	Principal on Bonds Sold	7210	0
34	Premium on Bonds Sold	7220	0
35	Accrued Interest on Bonds Sold	7230	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	0
43	Other Sources Not Classified Elsewhere	7990	0
44	<b>Total Other Sources of Funds</b>		0
45	<b>OTHER USES OF FUNDS (8000)</b>		

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

1	A	B	K
2	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>		
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
75	Other Uses Not Classified Elsewhere	8990	0
76	<b>Total Other Uses of Funds</b>		0
77	<b>Total Other Sources/Uses of Funds</b>		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,644
79	<b>Fund Balances - July 1, 2018</b>		115,172
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	<b>Fund Balances - June 30, 2019</b>		116,816

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		45,632,673	7,006,561	3,845,071	3,156,951	2,046,543	0	573,925	1,687,858	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	5,108,990	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					2,046,543				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>50,741,663</b>	<b>7,006,561</b>	<b>3,845,071</b>	<b>3,156,951</b>	<b>4,093,086</b>	<b>0</b>	<b>573,925</b>	<b>1,687,858</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,173,735	231,182	0	0	44,743	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,173,735</b>	<b>231,182</b>	<b>0</b>	<b>0</b>	<b>44,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	4,025								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>4,025</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(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
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	642,557	23,976	3,879	9,301	0	164,849	213,857	0	1,644
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		642,557	23,976	3,879	9,301	0	164,849	213,857	0	1,644
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	716,802								
70	Sales to Pupils - Breakfast	1612	11,515								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	2,842								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		731,159								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	65,536	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	31,649	0							
82	<b>Total District/School Activity Income</b>		97,185	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	362,833								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		362,833								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	65,032							
96	Contributions and Donations from Private Sources	1920	(27,989)	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	209,587	353,851	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	2,151,118	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	5,569	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	780,045	25,000	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(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
108	<b>Total Other Revenue from Local Sources</b>		3,118,330	443,883	0	0	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	56,871,487	7,705,602	3,848,950	3,166,252	4,137,829	164,849	787,782	1,687,858	1,644
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	11,324,688	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	<b>Total Unrestricted Grants-In-Aid</b>		11,324,688	0	0	0	0	0		0	0
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	919,414			0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
127	Special Education - Personnel	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	846,172			0					
129	Special Education - Orphanage - Summer Individual	3130	81,106			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0					
132	<b>Total Special Education</b>		1,846,692	0		0					
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	11,995	0			0				
141	<b>Total Career and Technical Education</b>		11,995	0			0				
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	<b>Total Bilingual Ed</b>		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(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
146	State Free Lunch & Breakfast	3360	6,698								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500	0	0		21,392	0				
153	Transportation - Special Education	3510	0	0		2,382,792	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	<b>Total Transportation</b>		0	0		2,404,184	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	295,071	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	39,366	0	0	0	0	0	0	0	0
169	<b>Total Restricted Grants-In-Aid</b>		2,199,822	0	0	2,404,184	0	0	0	0	0
170	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>13,524,510</b>	<b>0</b>	<b>0</b>	<b>2,404,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
171	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
172	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0	0	0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
181	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
183	<b>TITLE V</b>										
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
185	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	<b>Total Title V</b>		0	0		0	0				
189	<b>FOOD SERVICE</b>										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	444,060				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	36,257				0				
194	Summer Food Service Program	4225	0				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	144,593								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	<b>Total Food Service</b>		624,910				0				
199	<b>TITLE I</b>										
200	Title I - Low Income	4300	443,771	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	19,148	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	<b>Total Title I</b>		462,919	0		0	0				
205	<b>TITLE IV</b>										
206	Title IV - Safe & Drug Free Schools - Formula	4400	23,903	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	<b>Total Title IV</b>		23,903	0		0	0				
210	<b>FEDERAL - SPECIAL EDUCATION</b>										
211	Fed - Spec Education - Preschool Flow-Through	4600	41,676	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	1,220,848	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	<b>Total Federal - Special Education</b>		1,262,524	0		0	0				
218	<b>CTE - PERKINS</b>										
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	<b>Total CTE - Perkins</b>		0	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(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
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	16,889			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	90,544	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	64,172	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	494,003	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		3,039,864	0	0	0	0	0		0	0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	3,039,864	0	0	0	0	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		73,435,861	7,705,602	3,848,950	5,570,436	4,137,829	164,849	787,782	1,687,858	1,644

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	33,619,101	5,686,664	174,697	634,074	11,281	1,505	155,698	0	40,283,020
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	7,172,082	1,158,308	298,314	141,902	90,214	115	10,206	0	8,871,141
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	262,848	21,519	21,317	81,704	0	0	0	0	387,388
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	339,319	49,532	9,455	0	0	0	0	0	398,306
15	Summer School Programs	1600	53,167	0	0	3,701	0	0	0	0	56,868
16	Gifted Programs	1650	855,194	125,358	0	2,447	0	515	0	0	983,514
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	169,813	19,632	35	17,669	0	0	0	0	207,149
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						0			0
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>42,471,524</b>	<b>7,061,013</b>	<b>503,818</b>	<b>881,497</b>	<b>101,495</b>	<b>2,135</b>	<b>165,904</b>	<b>0</b>	<b>51,187,386</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	1,207,191	212,988	50,775	0	0	0	0	0	1,470,954
37	Guidance Services	2120	4,750	0	0	597	0	0	0	0	5,347
38	Health Services	2130	621,021	49,952	228,246	10,921	0	0	0	0	910,140
39	Psychological Services	2140	469,584	81,865	0	0	0	0	0	0	551,449
40	Speech Pathology & Audiology Services	2150	931,693	135,265	0	0	0	0	0	0	1,066,958
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	13,400	0	0	0	0	0	13,400
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,234,239</b>	<b>480,070</b>	<b>292,421</b>	<b>11,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,018,248</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	1,179,288	299,595	1,031,772	313,494	19,133	9,642	0	0	2,852,924
45	Educational Media Services	2220	786,519	98,383	9,898	69,585	0	0	0	0	964,385
46	Assessment & Testing	2230	663,754	112,645	104,111	0	0	0	0	0	880,510
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,629,561</b>	<b>510,623</b>	<b>1,145,781</b>	<b>383,079</b>	<b>19,133</b>	<b>9,642</b>	<b>0</b>	<b>0</b>	<b>4,697,819</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	14,047	1,461	1,500,215	19,791	0	46,559	0	0	1,582,073
50	Executive Administration Services	2320	306,269	64,345	11,390	12,512	0	0	0	0	394,516
51	Special Area Administration Services	2330	25,231	6,141	56,250	0	0	0	0	0	87,622
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>345,547</b>	<b>71,947</b>	<b>1,567,855</b>	<b>32,303</b>	<b>0</b>	<b>46,559</b>	<b>0</b>	<b>0</b>	<b>2,064,211</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	3,227,088	740,725	66,641	24,400	0	1,653	0	0	4,060,507
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>3,227,088</b>	<b>740,725</b>	<b>66,641</b>	<b>24,400</b>	<b>0</b>	<b>1,653</b>	<b>0</b>	<b>0</b>	<b>4,060,507</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	57,570	16,479	63,365	832	0	176,070	0	0	314,316
60	Fiscal Services	2520	228,017	37,144	31,325	3,095	3,409	0	990	0	303,980
61	Operation & Maintenance of Plant Services	2540	0	0	233,331	10,614	0	0	0	0	243,945
62	Pupil Transportation Services	2550	0	3,208	0	0	0	0	0	0	3,208
63	Food Services	2560	951,839	43,591	711,194	294,819	0	0	23,121	0	2,024,564
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,237,426</b>	<b>100,422</b>	<b>1,039,215</b>	<b>309,360</b>	<b>3,409</b>	<b>176,070</b>	<b>24,111</b>	<b>0</b>	<b>2,890,013</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610	222,658	49,177	21,833	2,855	0	0	0	0	296,523
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	217,667	0	31,523	10,685	0	580	0	0	260,455
70	Staff Services	2640	308,463	308,867	180,586	1,993	0	60	0	0	799,969
71	Data Processing Services	2660	655,065	134,253	554,442	104,901	45,633	0	168,881	0	1,663,175
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,403,853</b>	<b>492,297</b>	<b>788,384</b>	<b>120,434</b>	<b>45,633</b>	<b>640</b>	<b>168,881</b>	<b>0</b>	<b>3,020,122</b>
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>12,077,714</b>	<b>2,396,084</b>	<b>4,900,297</b>	<b>881,094</b>	<b>68,175</b>	<b>234,564</b>	<b>192,992</b>	<b>0</b>	<b>20,750,920</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	53	0	101,606	1,096	0	2,390	0	0	105,145
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			1,260			338,414			339,674
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			117,011			117,011
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>1,260</b>			<b>455,425</b>			<b>456,685</b>
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						2,246,374			2,246,374
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>2,246,374</b>			<b>2,246,374</b>
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>1,260</b>			<b>2,701,799</b>			<b>2,703,059</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>									
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
105	Tax Anticipation Warrants	5110						0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>						0			0
112	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
114	<b>Total Direct Disbursements/Expenditures</b>		54,549,291	9,457,097	5,506,981	1,763,687	169,670	2,940,888	358,896	0	74,746,510
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(1,310,649)</b>
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
119	<b>SUPPORT SERVICES - PUPILS</b>										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>										
122	Direction of Business Support Services	2510	34,542	2,185	0	0	0	0	0	0	36,727
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	3,275,784	599,838	1,671,970	1,737,575	777,826	0	210,485	0	8,273,478
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,310,326</b>	<b>602,023</b>	<b>1,671,970</b>	<b>1,737,575</b>	<b>777,826</b>	<b>0</b>	<b>210,485</b>	<b>0</b>	<b>8,310,205</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>3,310,326</b>	<b>602,023</b>	<b>1,671,970</b>	<b>1,737,575</b>	<b>777,826</b>	<b>0</b>	<b>210,485</b>	<b>0</b>	<b>8,310,205</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
133	Payments for Regular Programs	4110			0			0.00			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Programs	4140			0			0			0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>									
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0
149	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
151	<b>Total Direct Disbursements/Expenditures</b>		3,310,326	602,023	1,671,970	1,737,575	777,826	0	210,485	0	8,310,205
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										<b>(604,603)</b>



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	<b>30 - DEBT SERVICES (DS)</b>										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
161	<b>DEBT SERVICES (DS)</b>	<b>5000</b>									
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						733,168			733,168
170	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b> (Lease/Purchase Principal Retired) <sup>11</sup>	<b>5300</b>						6,208,247			6,208,247
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			295,442			0			295,442
172	<b>Total Debt Services</b>	<b>5000</b>			<b>295,442</b>			<b>6,941,415</b>			<b>7,236,857</b>
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
174	<b>Total Disbursements/ Expenditures</b>				<b>295,442</b>			<b>6,941,415</b>			<b>7,236,857</b>
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,387,907)</b>
176											
177	<b>40 - TRANSPORTATION FUND (TR)</b>										
178	<b>SUPPORT SERVICES (TR)</b>										
179	<b>SUPPORT SERVICES - PUPILS</b>										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
181	<b>SUPPORT SERVICES - BUSINESS</b>										
182	Pupil Transportation Services	2550	23,028	1,457	3,716,749	0	0	0	0	0	3,741,234
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	<b>Total Support Services</b>	<b>2000</b>	<b>23,028</b>	<b>1,457</b>	<b>3,716,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,741,234</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
188	Payments for Regular Programs	4110						0			0
189	Payments for Special Education Programs	4120						0			0
190	Payments for Adult/Continuing Education Programs	4130						0			0
191	Payments for CTE Programs	4140						0			0
192	Payments for Community College Programs	4170						0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>						<b>0</b>			<b>0</b>
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>						0			0
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>





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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	<b>60 - CAPITAL PROJECTS (CP)</b>										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530	0	0	945,163	37,111	22,450,681	0	160,278	0	23,593,233
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>945,163</b>	<b>37,111</b>	<b>22,450,681</b>	<b>0</b>	<b>160,278</b>	<b>0</b>	<b>23,593,233</b>
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)										
306	Payments to Regular Programs (In-State)	4110			0			0			0
307	Payments for Special Education Programs	4120			0			0			0
308	Payments for CTE Programs	4140			0			0			0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>945,163</b>	<b>37,111</b>	<b>22,450,681</b>	<b>0</b>	<b>160,278</b>	<b>0</b>	<b>23,593,233</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(23,428,384)</b>
314											
315	<b>70 - WORKING CASH (WC)</b>										
316											
317	<b>80 - TORT FUND (TF)</b>										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	414,388	1,176	0	0	0	0	415,564
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	13,890	3,249	0	0	0	0	0	0	17,139
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>13,890</b>	<b>3,249</b>	<b>414,388</b>	<b>1,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,703</b>
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>
335	DEBT SERVICES (TF)	5000									
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
337	Tax Anticipation Warrants	5110						0			0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
339	Other Interest or Short-Term Debt	5150						0			0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									
342	<b>Total Disbursements/Expenditures</b>		<b>13,890</b>	<b>3,249</b>	<b>414,388</b>	<b>1,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,703</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>1,255,155</b>



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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	35,682,738
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	129,613
8	Special Education Programs (Functions 1200-1220)	1200	10,093,210
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	409,184
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	847,112
15	Summer School Programs	1600	116,020
16	Gifted Programs	1650	1,029,898
17	Driver's Education Programs	1700	397,070
18	Bilingual Programs	1800	0
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	0
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	0
33	<b>Total Instruction<sup>10</sup></b>	<b>1000</b>	<b>48,704,845</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	1,676,804
37	Guidance Services	2120	6,106
38	Health Services	2130	1,058,709
39	Psychological Services	2140	522,314
40	Speech Pathology & Audiology Services	2150	1,531,871
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	3,500
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,799,304</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	3,115,291
45	Educational Media Services	2220	1,104,287
46	Assessment & Testing	2230	748,494
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,968,072</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	1,335,000
50	Executive Administration Services	2320	545,584
51	Special Area Administration Services	2330	5,593
52	Tort Immunity Services	2360 - 2370	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,886,177</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	3,835,815
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>3,835,815</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	177,429
60	Fiscal Services	2520	440,972
61	Operation & Maintenance of Plant Services	2540	293,287
62	Pupil Transportation Services	2550	4,499
63	Food Services	2560	1,781,564
64	Internal Services	2570	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,697,751</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	339,728
68	Planning, Research, Development, & Evaluation Services	2620	6,000
69	Information Services	2630	290,879
70	Staff Services	2640	803,390
71	Data Processing Services	2660	2,126,975
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>3,566,972</b>
73	Other Support Services (Describe & Itemize)	2900	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>21,754,091</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>176,601</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>	
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	2,625,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>2,625,000</b>
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>2,625,000</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	<b>0</b>
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	<b>0</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>73,260,537</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	7,693,129
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,693,129</b>
128	Other Support Services (Describe & Itemize)	2900	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>7,693,129</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
133	Payments for Regular Programs	4110	0
134	Payments for Special Education Programs	4120	0
135	Payments for CTE Programs	4140	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
142	Tax Anticipation Warrants	5110	0
143	Tax Anticipation Notes	5120	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
145	State Aid Anticipation Certificates	5140	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
149	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	<b>0</b>
151	<b>Total Direct Disbursements/Expenditures</b>		<b>7,693,129</b>
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>		
153			



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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
154	<b>30 - DEBT SERVICES (DS)</b>		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	0
158	Payments for Special Education Programs	4120	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>	<b>0</b>
161	<b>DEBT SERVICES (DS)</b>	<b>5000</b>	
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
163	Tax Anticipation Warrants	5110	0
164	Tax Anticipation Notes	5120	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
166	State Aid Anticipation Certificates	5140	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>862,888</b>
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>	
170	(Lease/Purchase Principal Retired) <sup>11</sup>		5,405,000
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>445,422</b>
172	<b>Total Debt Services</b>	<b>5000</b>	<b>6,713,310</b>
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	
174	<b>Total Disbursements/ Expenditures</b>		<b>6,713,310</b>
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
176			
177	<b>40 - TRANSPORTATION FUND (TR)</b>		
178	<b>SUPPORT SERVICES (TR)</b>		
179	<b>SUPPORT SERVICES - PUPILS</b>		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
181	<b>SUPPORT SERVICES - BUSINESS</b>		
182	Pupil Transportation Services	2550	3,813,441
183	Other Support Services (Describe & Itemize)	2900	0
184	<b>Total Support Services</b>	<b>2000</b>	<b>3,813,441</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	<b>0</b>
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>	
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
188	Payments for Regular Programs	4110	0
189	Payments for Special Education Programs	4120	0
190	Payments for Adult/Continuing Education Programs	4130	0
191	Payments for CTE Programs	4140	0
192	Payments for Community College Programs	4170	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>	<b>0</b>
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
199	Tax Anticipation Warrants	5110	0
200	Tax Anticipation Notes	5120	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
202	State Aid Anticipation Certificates	5140	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>	
206	(Lease/Purchase Principal Retired) <sup>11</sup>		0
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>0</b>
208	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	<b>0</b>
210	<b>Total Disbursements/ Expenditures</b>		<b>3,813,441</b>
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
212			
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
215	Regular Programs	1100	409,107
216	Pre-K Programs	1125	0
217	Special Education Programs (Functions 1200-1220)	1200	336,455
218	Special Education Programs - Pre-K	1225	0
219	Remedial and Supplemental Programs - K-12	1250	0
220	Remedial and Supplemental Programs - Pre-K	1275	0
221	Adult/Continuing Education Programs	1300	0
222	CTE Programs	1400	0
223	Interscholastic Programs	1500	22,519
224	Summer School Programs	1600	0
225	Gifted Programs	1650	9,880
226	Driver's Education Programs	1700	0
227	Bilingual Programs	1800	2,748
228	Truants' Alternative & Optional Programs	1900	0
229	<b>Total Instruction</b>	<b>1000</b>	<b>780,709</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
231	<b>SUPPORT SERVICES - PUPILS</b>		
232	Attendance & Social Work Services	2110	25,180
233	Guidance Services	2120	0
234	Health Services	2130	29,993
235	Psychological Services	2140	6,119
236	Speech Pathology & Audiology Services	2150	15,303
237	Other Support Services - Pupils (Describe & Itemize)	2190	0
238	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>76,595</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
240	Improvement of Instruction Services	2210	48,009
241	Educational Media Services	2220	38,882
242	Assessment & Testing	2230	8,842
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>95,733</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
245	Board of Education Services	2310	1,052
246	Executive Administration Services	2320	17,977

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
247	Service Area Administrative Services	2330	0
248	Claims Paid from Self Insurance Fund	2361	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
250	Unemployment Insurance Pymts	2363	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0
252	Risk Management and Claims Services Payments	2365	0
253	Judgment and Settlements	2366	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
255	Reciprocal Insurance Payments	2368	0
256	Legal Services	2369	0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>19,029</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
259	Office of the Principal Services	2410	201,170
260	Other Support Services - School Administration (Describe & Itemize)	2490	0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>201,170</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>		
263	Direction of Business Support Services	2510	1,994
264	Fiscal Services	2520	61,728
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	566,279
267	Pupil Transportation Services	2550	498
268	Food Services	2560	64,230
269	Internal Services	2570	0
270	<b>Total Support Services - Business</b>	<b>2500</b>	<b>694,729</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>		
272	Direction of Central Support Services	2610	20,682
273	Planning, Research, Development, & Evaluation Services	2620	32,267
274	Information Services	2630	0
275	Staff Services	2640	56,862
276	Data Processing Services	2660	69,293
277	<b>Total Support Services - Central</b>	<b>2600</b>	<b>179,104</b>
278	Other Support Services (Describe & Itemize)	2900	882
279	<b>Total Support Services</b>	<b>2000</b>	<b>1,267,242</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>0</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
282	Payments for Regular Programs	4110	0
283	Payments for Special Education Programs	4120	0
284	Payments for CTE Programs	4140	0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>	
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
288	Tax Anticipation Warrants	5110	0
289	Tax Anticipation Notes	5120	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
291	State Aid Anticipation Certificates	5140	0
292	Other (Describe & Itemize)	5150	0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	<b>0</b>
295	<b>Total Disbursements/Expenditures</b>		<b>2,047,951</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	<b>60 - CAPITAL PROJECTS (CP)</b>		
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>	
300	<b>SUPPORT SERVICES - BUSINESS</b>		
301	Facilities Acquisition and Construction Services	2530	33,817,021
302	Other Support Services (Describe & Itemize)	2900	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>33,817,021</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>	
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>		
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	<b>0</b>
312	<b>Total Disbursements/ Expenditures</b>		<b>33,817,021</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
314			
315	<b>70 - WORKING CASH (WC)</b>		
316			
317	<b>80 - TORT FUND (TF)</b>		
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
319	Claims Paid from Self Insurance Fund	2361	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
321	Unemployment Insurance Payments	2363	0
322	Insurance Payments (Regular or Self-Insurance)	2364	729,095
323	Risk Management and Claims Services Payments	2365	0
324	Judgment and Settlements	2366	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	87,000
326	Reciprocal Insurance Payments	2368	0
327	Legal Services	2369	0
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transporation)	2372	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>816,095</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>	
332	Payments for Regular Programs	4110	0
333	Payments for Special Education Programs	4120	0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>	<b>0</b>
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>	
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
337	Tax Anticipation Warrants	5110	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
339	Other Interest or Short-Term Debt	5150	0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	
342	<b>Total Disbursements/Expenditures</b>		<b>816,095</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		

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

	A	B	L
1	Description (Enter Whole Dollars)		Budget
2		Funct #	
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	0
349	Operation & Maintenance of Plant Services	2540	0
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>
351	Other Support Services (Describe & Itemize)	2900	0
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	0
365	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
366	PROVISION FOR CONTINGENCIES (FP&S)	6000	0
367	<b>Total Disbursements/Expenditures</b>		<b>0</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2018 Levy)</b>	<b>Taxes Received (from 2017 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2018 Levy)</b>	<b>Estimated Taxes Due (from the 2018 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	45,632,673	25,168,904	20,463,769	49,388,397	24,219,493
5	Operations & Maintenance	7,006,561	3,864,647	3,141,914	7,583,514	3,718,867
6	Debt Services **	3,845,071	2,373,872	1,471,199	4,658,197	2,284,325
7	Transportation	3,156,951	1,735,926	1,421,025	3,406,370	1,670,444
8	Municipal Retirement	2,046,543	1,124,822	921,721	2,207,213	1,082,391
9	Capital Improvements	0	0	0	0	0
10	Working Cash	573,925	316,508	257,417	621,077	304,569
11	Tort Immunity	1,687,858	917,874	769,984	1,801,124	883,250
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	5,108,990	2,816,924	2,292,066	5,527,589	2,710,665
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	2,046,543	1,124,822	921,721	2,207,213	1,082,391
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>71,105,115</b>	<b>39,444,299</b>	<b>31,660,816</b>	<b>77,400,694</b>	<b>37,956,395</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2018</b>	<b>Issued July 1, 2018 thru June 30, 2019</b>	<b>Retired July 1, 2018 thru June 30, 2019</b>	<b>Outstanding Ending June 30, 2019</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				

	<b>SCHEDULE OF LONG-TERM DEBT</b>									
	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2018</b>	<b>Issued July 1, 2018 thru June 30, 2019</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2018 thru June 30, 2019</b>	<b>Outstanding Ending June 30, 2019</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	General Obligation Series 1999B	05/01/99	38,345,000	7	4,090,000	0		4,090,000	0	
32									0	
33	General Obligation Series 2019	02/26/19	27,890,000	7		27,890,000			27,890,000	22,938,619
34	General Obligation Series 2016	12/20/17	6,050,000	7	5,405,000	0		1,315,000	4,090,000	3,363,892
35									0	
36	Apple Inc	07/07/17	705,600	8	468,079	0		232,886	235,193	193,439
37	Providence Capital Network LLC	08/01/17	1,044,573	8	669,705	0		330,484	339,221	278,998
38	Apple Inc	07/07/17	567,400	8	567,400	0		190,516	376,884	309,975
39	Apple Inc	07/07/18	147,000	8		0	147,000	49,361	97,639	80,305
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			74,749,573		11,200,184	27,890,000	147,000	6,208,247	33,028,937	27,165,228

- 51 • Each type of debt issued must be identified separately with the amount:
- |                               |  |                                  |
|-------------------------------|--|----------------------------------|
| 52 1. Working Cash Fund Bonds | 52 4. Fire Prevent, Safety, Environmental and Energy Bonds | 52 7. Other <u>Project</u>       |
| 53 2. Funding Bonds           | 53 5. Tort Judgment Bonds                                  | 53 8. Other <u>Capital Lease</u> |
| 54 3. Refunding Bonds         | 54 6. Building Bonds                                       | 54 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	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2018										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		5,108,990			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	5,108,990	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		5,108,990			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	5,108,990	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2019</b>						0	0	0	0	0
25	<b>Reserved Fund Balance</b>					714					
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:						
33						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	<b>Expenditures:</b>											
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											

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

<sup>b</sup> 55 ILCS 5/5-1006.7



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2018</b>	<b>Add: Additions July 1, 2018 thru June 30, 2019</b>	<b>Less: Deletions July 1, 2018 thru June 30 2019</b>	<b>Cost Ending June 30, 2019</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2018</b>	<b>Add: Depreciation Allowable July 1, 2018 thru June 30, 2019</b>	<b>Less: Depreciation Deletions July 1, 2018 thru June 30, 2019</b>	<b>Accumulated Depreciation Ending June 30, 2019</b>	<b>Ending Balance Undepreciated June 30, 2019</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	3,046,678	0	0	3,046,678						3,046,678
6	Depreciable Land	222	0	0	0	0	50	0			0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	97,199,409	10,702,777	0	107,902,186	50	36,676,021	2,158,044		38,834,065	69,068,121
9	Temporary Buildings	232	0	0	0	0	20	0	0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,152,764	51,140	0	5,203,904	20	1,638,833	260,195		1,899,028	3,304,876
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	6,786,430	135,005	0	6,921,435	10	4,934,695	692,144		5,626,839	1,294,596
13	5 Yr Schedule	252	0	0	0	0	5	0	0		0	0
14	3 Yr Schedule	253	0	0	0	0	3	0	0		0	0
15	<b>Construction in Progress</b>	<b>260</b>	4,097,915	16,888,065	4,097,915	16,888,065	--					16,888,065
16	<b>Total Capital Assets</b>	<b>200</b>	<b>116,283,196</b>	<b>27,776,987</b>	<b>4,097,915</b>	<b>139,962,268</b>		<b>43,249,549</b>	<b>3,110,383</b>	<b>0</b>	<b>46,359,932</b>	<b>93,602,336</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				729,659	10		72,966			
18	<b>Allowable Depreciation</b>								3,183,349			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	74,746,510
9	O&M	Expenditures 15-22, L151		Total Expenditures		8,310,205
10	DS	Expenditures 15-22, L174		Total Expenditures		7,236,857
11	TR	Expenditures 15-22, L210		Total Expenditures		3,741,234
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		2,333,292
13	TORT	Expenditures 15-22, L342		Total Expenditures		432,703
14				<b>Total Expenditures</b>	\$	<b>96,800,801</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		56,868
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		105,145
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		2,703,059
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		169,670
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		358,896
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		777,826
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		210,485
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		6,208,247
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		2
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
76				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	\$	<b>10,590,198</b>
77				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>86,210,603</b>
78				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>		<b>5,717.30</b>
79				<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	<b>15,078.90</b>
80						

	A	B	C	D	E	F	G	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
81	<b>PER CAPITA TUITION CHARGE</b>							
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
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		731,159		
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		97,185		
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		362,833		
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		65,032		
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0		
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0		
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		5,569		
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		1,846,692		
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		11,995		
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		6,698		
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		0		
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		2,404,184		
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		39,366		
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0		
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0		
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		624,910		
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		462,919		
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		23,903		
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,220,848		
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0		
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0		
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0		
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0		
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		16,889		
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		90,544		
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0		
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0		
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		64,172		
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		494,003		
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0		
171	ED-TR-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>		<b>1,819,417</b>		
172	ED-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>		<b>14,208</b>		
174	<b>Total Deductions for PCTC Computation Line 84 through Line 172</b>					\$	<b>10,402,526</b>	
175	<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 174)</b>						<b>75,808,077</b>	
176	<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>						<b>3,183,349</b>	
177	<b>Total Allowance for PCTC Computation (Line 175 plus Line 176)</b>						<b>78,991,426</b>	
178	<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>						<b>5,717.30</b>	
179	<b>Total Estimated PCTC (Line 177 divided by Line 178) * \$</b>						<b>13,816.21</b>	
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: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>							

Illinois State Board of Education  
School Business Services Division

**Current Year Payment on Contracts For Indirect Cost Rate Computation**

**Instructions:**

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
TRANSPORTATION-SUPPORT-PURCHASED SERVICES	40-2550-300	Lakeview Bus Lanes	3,597,632	25,000	3,572,632
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Stanton Mechanical	255,367	25,000	230,367
ED-SUPPORT-PURCHASED SERVICES	10-2560-300	OPRF HS Food Service	695,197	25,000	670,197
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	STR Partners	212,261	25,000	187,261
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Dist 97 ECC	513,090	25,000	488,090
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Robbins Schwartz	427,328	25,000	402,328
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Maxim Staffing	183,884	25,000	158,884
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	Comcast	199,592	25,000	174,592
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Village of Oak Park	146,575	25,000	121,575
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Village of Oak Park	150,464	25,000	125,464
ED-SUPPORT-PURCHASED SERVICES	10-2540-300	Canon	114,264	25,000	89,264
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Powerschool Group LLC	48,459	25,000	23,459
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	FE Moran Inc	94,400	25,000	69,400
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Jacob Hefner	30,011	25,000	5,011
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Performance Fact Inc	75,419	25,000	50,419
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Rachel Dahl	59,500	25,000	34,500
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Donovan Scane Clare	60,000	25,000	35,000
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	NW Evaluation Association	56,250	25,000	31,250
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	National Equity Project	51,421	25,000	26,421
ED-SUPPORT-PURCHASED SERVICES	10-2520-300	Weidenhammer Inc	33,576	25,000	8,576
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Dr. Yvette Jackson LLC	39,445	25,000	14,445
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Precision Control Inc	26,552	25,000	1,552
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Leap Innovations	12,500	12,500	0
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Hephzibah	83,155	25,000	58,155
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Lisa Westman Consulting Inc	70,000	25,000	45,000
ED-SUPPORT-PURCHASED SERVICES	10-2610-300	School Binder Inc	81,624	25,000	56,624





Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			8,139,800	1,047,073	7,092,727

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					1,006,013		
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					144,593		
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			52,067,659		52,067,659	
20	<b>Support Services:</b>							
21	Pupil	2100			4,086,696		4,086,696	
22	Instructional Staff	2200			4,765,709		4,765,709	
23	General Admin.	2300			2,514,456		2,514,456	
24	School Admin	2400			4,264,946		4,264,946	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		315,710	36,727	315,710	36,727	
27	Fiscal Services	2520		336,895	0	336,895	0	
28	Oper. & Maint. Plant Services	2540			8,076,927	8,076,927	0	
29	Pupil Transportation	2550			3,744,790		3,744,790	
30	Food Services	2560			1,050,214		1,050,214	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			307,455		307,455	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			285,022		285,022	
36	Staff Services	2640		838,631	0	838,631	0	
37	Data Processing Services	2660		1,541,011	0	1,541,011	0	
38	<b>Other:</b>							
39	Community Services	3000			105,147		105,147	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>					(7,092,727)		(7,092,727)
41	<b>Total</b>				3,032,247	74,213,021	11,109,174	66,136,094
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	3,032,247	Total Indirect Costs:	11,109,174	
44				Total Direct Costs:	74,213,021	Total Direct Costs:	66,136,094	
45				=	<b>4.09%</b>	=	<b>16.80%</b>	
46								



	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )										
3	Fiscal Year Ending June 30, 2019										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Oak Park Elementary School										
7	06-016-0970-02										
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget										
10	<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning		X	X		Oak Park River Forest SD 200- 8th Gr. Transitioning					
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing		X	X		IEC - Energy Purchasing					
16	Food Services		X	X		Oak Park River Forest HS SD 200					
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X		CLIC/SELF - Multiple Districts					
20	Investment Pools		X	X		Illinois School District Liquid Asset Fund - Multiple Districts					
21	Legal Services		X	X		OPRF HS 200 & River Forest SD 90 - PTAB issues					
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development		X	X		OPRF HS 200 & River Forest SD 90					
25	Shared Personnel										
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	<b>Additional space for Column (D) - Barriers to Implementation:</b>										
36											
37											
38											
40	<b>Additional space for Column (E) - Name of LEA :</b>										
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: Oak Park Elementary School District 97  
 RCDT Number: 06-016-0970-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	394,516		394,516	383,464		383,464
2. Special Area Administration Services	2330	87,622		87,622	101,471		101,471
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	314,316	36,727	351,043	224,316	37,361	261,677
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	296,523		296,523	309,140		309,140
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0		0
<b>8. Totals</b>		<b>1,092,977</b>	<b>36,727</b>	<b>1,129,704</b>	<b>1,018,391</b>	<b>37,361</b>	<b>1,055,752</b>
<b>9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)</b>							<b>-7%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.  
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

Type Below.

Itemization

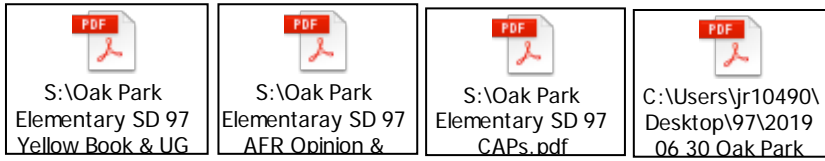
1. Page 10, Row 81 Other District/School Activity Revenue
2. Page 11, Row 106 Other Local Fees
3. Page 11, Row 107 Other Local Revenues
  
4. Page 11, Row 140 CTE - Other
5. Page 12, Row 168 Other Restricted Revenue from State Sources
6. Ed Fund - Page 15, Row 41 Other Support Services - Pupils
7. Ed Fund - Page 16, Row 83 Other Payments to In-State Govt. Units
8. DS Fund - Page 18, Row 171 Debt Services - Other
9. Page 24, Row 39 Any differences

Description

Student Activity fees, gym locker  
 Printing services, employee/retiree insurance contributions  
 PTO contributions, E-rate reimbursement, Summer Music Camp,  
 Summer Math Enrichment, P-Card rebate, supervision of student  
 teachers  
 Career Education, Staff Development  
 Safe Route to Schools Grant  
 graduation live-stream services  
 Grant refund  
 Lease payments  
 Capital lease proceeds

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> 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"> <li>• If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• 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.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	<b>Direct Revenues</b>	73,435,861	7,705,602	5,570,436	787,782	87,499,681
9	<b>Direct Expenditures</b>	74,746,510	8,310,205	3,741,234		86,797,949
10	<b>Difference</b>	(1,310,649)	(604,603)	1,829,202	787,782	<b>701,732</b>
11	<b>Fund Balance - June 30, 2019</b>	13,407,599	3,853,719	5,484,071	3,954,635	<b>26,700,024</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

### Audit Checklist

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

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

### Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
<b>12. Page 27: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Oak Park Elementary School District 97</b>	RCDT NUMBER <b>06-016-0970-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Dr. Carol Kelley</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly Virchow Krause, LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook, IL 60523</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>260 West Madison Street</b> <b>Oak Park, IL</b> <b>60302</b>		E-MAIL ADDRESS: <b>n.cavaliere@bakertilly.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Nick Cavaliere, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 645-6234</b>	FAX NUMBER <b>(630) 990-0039</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter



**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

**N/A** \* ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

**Oak Park Elementary School District 97  
06-016-0970-02**

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2019  
Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$	3,039,864
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 29, Line 11			144,593
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(494,003)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>2,690,454</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Value of Commodities included in Account Summary		\$	(144,593)
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<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$</b>	<b>2,545,861</b>
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Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	2,545,861

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>			
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ADJUSTED SEFA FEDERAL REVENUE:		\$	2,545,861
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DIFFERENCE:		\$	-
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**Oak Park School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2019**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)	
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)					Year 7/1/18-6/30/19 Pass through to Subrecipients
U.S. Department of Education - Passed Through Illinois State Board of Education (ISBE)												
<b>TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>												
Title I - Low Income - PY 18	84.010	18-4300-00	299,395	33,337	299,395	0	33,337	0	0	332,732	0	462,559
Title I - Low Income - PY 19	84.010	19-4300-00	0	410,434	0	0	410,434	0	0	410,434	0	542,804
Title I - School Improvement & Accountability- PY19	84.010	19-4331-19	0	0	0	0	0	0	0	0	0	140,148
<b>Subtotal - 84.010A - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES</b>			<b>299,395</b>	<b>443,771</b>	<b>299,395</b>	<b>0</b>	<b>443,771</b>	<b>0</b>	<b>0</b>	<b>743,166</b>	<b>0</b>	<b>1,145,511</b>
<b>TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH</b>												
Title I - Low Income - Neglected Priv. - PY 18	84.013	18-4305-00	18,310	6,888	18,310	0	6,888	0	0	25,198	0	25,198
Title I - Low Income - Neglected Priv. - PY 19	84.013	19-4305-00	0	12,260	0	0	12,260	0	0	12,260	0	25,833
<b>Subtotal - 84.013A - TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH</b>			<b>18,310</b>	<b>19,148</b>	<b>18,310</b>	<b>0</b>	<b>19,148</b>	<b>0</b>	<b>0</b>	<b>37,458</b>	<b>0</b>	<b>51,031</b>
<b>STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>												
Title IVA Student Support & Academic Enrichment (SSAE) PY 18	84.424	18-4400-00	15,642	496	15,642	0	496	0	0	16,138	0	16,138
Title IVA Student Support & Academic Enrichment (SSAE) PY 19	84.424	19-4400-00	0	23,407	0	0	23,407	0	0	23,407	0	29,993
<b>Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>			<b>15,642</b>	<b>23,903</b>	<b>15,642</b>	<b>0</b>	<b>23,903</b>	<b>0</b>	<b>0</b>	<b>39,545</b>	<b>0</b>	<b>46,131</b>
<b>ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>												
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 19	84.365A	2019-4909	0	16,889	0	0	16,889	0	0	16,889	0	17,800
<b>Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>			<b>0</b>	<b>16,889</b>	<b>0</b>	<b>0</b>	<b>16,889</b>	<b>0</b>	<b>0</b>	<b>16,889</b>	<b>0</b>	<b>17,800</b>
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>												
Title II - Teacher Quality - PY 18	84.367	18-4932-00	72,859	10,727	72,859	0	10,727	0	0	83,586	0	112,286
Title II - Teacher Quality - PY 19	84.367	19-4932-00	0	79,817	0	0	79,817	0	0	79,817	0	142,056
<b>Subtotal - 84.367A - IMPROVING TEACHER QUALITY STATE GRANTS</b>			<b>72,859</b>	<b>90,544</b>	<b>72,859</b>	<b>0</b>	<b>90,544</b>	<b>0</b>	<b>0</b>	<b>163,403</b>	<b>0</b>	<b>254,342</b>
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>										<b>0</b>		
<b>SPECIAL EDUCATION PRESCHOOL GRANTS</b>												
Special Education - IDEA Preschool - PY 18 (M)	84.173A	18-4600-00	74,078	0	74,078	0	0	0	0	74,078	0	100,423
Special Education - IDEA Preschool - PY 19 (M)	84.173A	19-4600-00	0	41,676	0	0	41,676	0	0	41,676	0	80,387
<b>Subtotal - 84.173A SPECIAL EDUCATION PRESCHOOL GRANTS (M)</b>			<b>74,078</b>	<b>41,676</b>	<b>74,078</b>	<b>0</b>	<b>41,676</b>	<b>0</b>	<b>0</b>	<b>115,754</b>	<b>0</b>	<b>180,810</b>

**Oak Park School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2019**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)	
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)					Year 7/1/18-6/30/19 Pass through to Subrecipients
<b>SPECIAL EDUCATION GRANTS TO STATES</b>												
Special Education - IDEA. Flow-Through - PY 18 (M)	84.027	18-4620-00	1,648,500	71,522	1,648,500	0	71,522	0	0	1,720,022	0	2,177,389
Special Education - IDEA. Flow-Through - PY 19 (M)	84.027	19-4620-00	0	1,149,326	0	0	1,149,326	0	0	1,149,326	0	1,885,691
<b>Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES (M)</b>			<b>1,648,500</b>	<b>1,220,848</b>	<b>1,648,500</b>	<b>0</b>	<b>1,220,848</b>	<b>0</b>	<b>0</b>	<b>2,869,348</b>	<b>0</b>	<b>4,063,080</b>
<b>Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>1,722,578</b>	<b>1,262,524</b>	<b>1,722,578</b>	<b>0</b>	<b>1,262,524</b>	<b>0</b>	<b>0</b>	<b>2,985,102</b>		<b>4,243,890</b>
Department of Agriculture - Passed Through Illinois State Board of Education (ISBE):												
<b>CHILD NUTRITION CLUSTER</b>												
<b>SCHOOL BREAKFAST PROGRAM</b>												
National School Breakfast Program - PY 18	10.553	18-4220-00	27,181	3,610	27,181	0	3,610	0	0	30,791	0	N/A
National School Breakfast Program - PY 19	10.553	19-4220-00	0	32,647	0	0	32,647	0	0	32,647	0	N/A
<b>Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM</b>			<b>27,181</b>	<b>36,257</b>	<b>27,181</b>	<b>0</b>	<b>36,257</b>	<b>0</b>	<b>0</b>	<b>63,438</b>	<b>0</b>	<b>N/A</b>
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>												
National School Lunch Program - PY 18	10.555	18-4210-00	442,509	67,239	442,509	0	67,239	0	0	509,748	0	N/A
National School Lunch Program - PY 19	10.555	19-4210-00	0	376,821	0	0	376,821	0	0	376,821	0	N/A
Non- Cash Food Commodity - PY 18	10.555	18-4999-00	109,964	0	109,964	0	0	0	0	109,964	0	N/A
Non- Cash Food Commodity - PY 19	10.555	19-4999-00	0	101,973	0	0	101,973	0	0	101,973	0	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>552,473</b>	<b>546,033</b>	<b>552,473</b>	<b>0</b>	<b>546,033</b>	<b>0</b>	<b>0</b>	<b>1,098,506</b>	<b>0</b>	

**Oak Park School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2019**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)	
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)					Year 7/1/18-6/30/19 Pass through to Subrecipients
<b>U.S. Department of Defense - Passed Through Illinois State Board of Education (ISBE):</b>												
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>												
Non Cash Fruits and Vegetables - PY 18	10.555	18-4299-00	46,270	0	46,270	0	0	0	0	46,270	0	N/A
Non Cash Fruits and Vegetables - PY 19	10.555	19-4299-00	0	42,620	0	0	42,620	0	0	42,620	0	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>46,270</b>	<b>42,620</b>	<b>46,270</b>	<b>0</b>	<b>42,620</b>	<b>0</b>	<b>0</b>	<b>88,890</b>	<b>0</b>	<b>N/A</b>
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>598,743</b>	<b>588,653</b>	<b>598,743</b>	<b>0</b>	<b>588,653</b>	<b>0</b>	<b>0</b>	<b>1,187,396</b>	<b>0</b>	
<b>Subtotal - CHILD NUTRITION CLUSTER</b>			<b>625,924</b>	<b>624,910</b>	<b>625,924</b>	<b>0</b>	<b>624,910</b>	<b>0</b>	<b>0</b>	<b>1,250,834</b>	<b>0</b>	
<b>U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services</b>												
<b>MEDICAID CLUSTER</b>												
<b>MEDICAL ASSISTANCE PROGRAM</b>												
Medicaid Matching - Administrative Outreach - PY 18	93.778	18-4991-00	68,854	0	68,854	0	0	0	0	68,854	0	N/A
Medicaid Matching - Administrative Outreach - PY 19	93.778	19-4991-00	0	64,172	0	0	64,172	0	0	64,172	0	N/A
<b>Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM</b>			<b>68,854</b>	<b>64,172</b>	<b>68,854</b>	<b>0</b>	<b>64,172</b>	<b>0</b>	<b>0</b>	<b>133,026</b>	<b>0</b>	<b>N/A</b>
<b>Subtotal - MEDICAID CLUSTER</b>			<b>68,854</b>	<b>64,172</b>	<b>68,854</b>	<b>0</b>	<b>64,172</b>	<b>0</b>	<b>0</b>	<b>133,026</b>	<b>0</b>	
<b>Total All Federal Awards</b>			<b>2,823,562</b>	<b>2,545,861</b>	<b>2,823,562</b>	<b>0</b>	<b>2,545,861</b>	<b>0</b>	<b>0</b>	<b>5,369,423</b>	<b>0</b>	<b>5,758,705</b>

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

\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

**Oak Park School District 97**  
**14-016-0970-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2019**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients (F)				

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.



**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2019**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	SPECIAL EDUCATION CLUSTER (IDEA)	1,262,524
<b>Total Amount Tested as Major</b>		<b>\$1,262,524</b>

**Total Federal Expenditures for 7/1/18-6/30/19** \$2,545,861

% tested as Major 49.59%

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

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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







**Oak Park Elementary School District 97**  
**06-016-0970-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2019**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2018-001	Internal Control over Financial Reporting - Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.	The District will continue to engage the external auditors to prepare the financial statements. (Finding repeated as 2019-001)
2018-002	Segregation of Duties - The District lacks segregation of duties within its accounts payable, payroll, and financial close cycles. Employees have access to multiple parts of the cycles.	Staff member's duties and functions will be reviewed internally and system security access will be updated to limit or restrict the ability for individuals to process information from beginning to end. Additionally administration will review information before it is finalized. (Finding repeated as 2019-002)
2018-003	The District did not meet its maintenance of effort on either the aggregate or the per capita basis for fiscal year 2018. The shortfall in maintenance of effort was \$763,892.	The District reviewed FY17 and FY18 expenditures and remediated the FY18 maintenance of effort issue with the Illinois State Board of Education by identifying allowable exceptions to support a decreased level of effort.

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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