

Due to ROE on Tuesday, October 15th  
 Due to ISBE on Friday, November 15th  
 SD/A/19

School District  
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779  
 Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2019

**DRAFT**

<p align="center"><b>School District/Joint Agreement Information</b>          (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number:  <b>05-016-0230-02</b></p> <p>County Name:  <b>Cook</b></p> <p>Name of School District/Joint Agreement:  <b>Prospect Heights School District No. 23</b></p> <p>Address:  <b>700 Schoenbeck Road</b></p> <p>City:  <b>Prospect Heights</b></p> <p>Email Address:</p> <p>Zip Code:  <b>60070</b></p>		<p align="center"><b>Accounting Basis:</b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p align="center"><b>Certified Public Accountant Information</b></p> <p>Name of Auditing Firm:  <b>Evans, Marshall and Pease, PC</b></p> <p>Name of Audit Manager:  <b>Jeffery M. Rollertson, CPA</b></p> <p>Address:  <b>1875 Hicks Road</b></p> <p>City:  <b>Rolling Meadows</b></p> <p>State:  <b>Illinois</b></p> <p>Zip Code:  <b>60008</b></p> <p>Phone Number:  <b>847-221-5700</b></p> <p>Fax Number:  <b>847-221-5701</b></p> <p>IL License Number (9 digit):  <b>066-005340</b></p> <p>Expiration Date:  <b>11/30/2021</b></p> <p>Email Address:  <b>jeff@empcpa.com</b></p>	
<p align="center"><b>Annual Financial Report</b></p> <p>Type of Auditor's Report Issued:</p> <p><input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse <input type="checkbox"/>  <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p align="center"><b>Single Audit Status:</b></p> <p><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?</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township:</p>		<p align="center"><b>Filing Status:</b></p> <p><b>Submit electronic AFR directly to ISBE</b></p> <p>Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p> <p align="center">ISBE Use Only</p>	
<p>District Superintendent/Administrator Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature &amp; Date:</p>		<p>Township Treasurer Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature &amp; Date:</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature &amp; Date:</p>	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).  
 ISBE Form SDB0-35/A60-60 (05/19-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, 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 1, Subchapter C (Part 100).

1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Before submitting AFR - Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. Submit AFR Electronically
  - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
5. Submit Paper Copy of AFR with Signatures
  - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
  - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
6. Requesting an Extension of Time
  - Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. Qualifications of Auditing Firm
  - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved 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.

Attachment Manager Link

AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (.wpd) or Adobe (.pdf) and inserted within tab "Options & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Options & 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 (.doc) in the Attachment Manager and ISBE will embed them for you.

Submit Paper Copy of AFR with Signatures

Federal Single Audit 2 CFR 200.500



Empty rectangular box for notes or comments.

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

**PART C - OTHER ISSUES**

- 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 B - FINANCIAL DIFFICULTIES/CERTIFICATION CRITERIA PURSUANT TO THE ILLINOIS SCHOOL CODE [105 ILCS 5/1A-8].**

- 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 committed 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 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 A - FINDINGS**

**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.

**AUDITOR'S QUESTIONNAIRE**

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

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

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

Date:

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

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

- Revenue Code (3110-5p Ed Personnel, 3510-5p Ed Transportation, 3500-Regular/Vocational Transportation, 3105-5p Ed Funding for Children Requiring Services, 3100-5p Ed Private Facilities, 3120-5p 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:

Evans, Marshall and Pease, PC  
 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																																																																	
<b>FINANCIAL PROFILE INFORMATION</b>																																																																													
<i>Required to be completed for School Districts only.</i>																																																																													
<p><b>A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)</b></p> <p style="text-align: right;">Tax Year 2018</p> <p style="text-align: right;">Equalized Assessed Valuation (EAV): 548,505,405</p>																																																																													
<p><b>B. Results of Operations *</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 25%;">Rate(s):</td> <td style="width: 25%;">0.026125</td> <td style="width: 25%;">+</td> <td style="width: 25%;">0.002953</td> <td style="width: 25%;">+</td> <td style="width: 25%;">0.002299</td> <td style="width: 25%;">=</td> <td style="width: 25%;">0.031380</td> <td colspan="5"></td> </tr> <tr> <td></td> <td>Educational</td> <td></td> <td>Maintenance</td> <td></td> <td>Transportation</td> <td></td> <td>Combined Total</td> <td colspan="5"></td> </tr> <tr> <td></td> <td>0.026125</td> <td></td> <td>0.002953</td> <td></td> <td>0.002299</td> <td></td> <td>0.031380</td> <td colspan="5"></td> </tr> <tr> <td></td> <td>21,578,953</td> <td></td> <td>21,601,086</td> <td></td> <td>(22,133)</td> <td></td> <td>7,598,910</td> <td colspan="5"></td> </tr> <tr> <td></td> <td>Receipts/Revenues</td> <td></td> <td>Disbursements/Expenditures</td> <td></td> <td>Excess/(Deficiency)</td> <td></td> <td>Fund Balance</td> <td colspan="5"></td> </tr> </table> <p>* The numbers shown are the sum of entries on Pages 7 &amp; 8, lines 8, 17, 20, and 81 for the Educational, Operations &amp; Maintenance, Transportation and Working Cash Funds.</p>													Rate(s):	0.026125	+	0.002953	+	0.002299	=	0.031380							Educational		Maintenance		Transportation		Combined Total							0.026125		0.002953		0.002299		0.031380							21,578,953		21,601,086		(22,133)		7,598,910							Receipts/Revenues		Disbursements/Expenditures		Excess/(Deficiency)		Fund Balance					
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<p><b>C. Short-Term Debt **</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 25%;">CPPRT Notes</td> <td style="width: 25%;">0</td> <td style="width: 25%;">+</td> <td style="width: 25%;">TAWs</td> <td style="width: 25%;">0</td> <td style="width: 25%;">+</td> <td style="width: 25%;">TANs</td> <td style="width: 25%;">0</td> <td style="width: 25%;">+</td> <td style="width: 25%;">TO/EMP. Orders</td> <td style="width: 25%;">0</td> <td style="width: 25%;">+</td> <td style="width: 25%;">GSA Certificates</td> <td style="width: 25%;">0</td> </tr> <tr> <td colspan="13" style="text-align: center;">Total</td> </tr> <tr> <td colspan="13" style="text-align: center;">0 = 0</td> </tr> </table> <p>** The numbers shown are the sum of entries on page 24.</p>													CPPRT Notes	0	+	TAWs	0	+	TANs	0	+	TO/EMP. Orders	0	+	GSA Certificates	0	Total													0 = 0																																					
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<p><b>D. Long-Term Debt</b></p> <p>Check the applicable box for long-term debt allowance by type of district.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 5%;"><input checked="" type="checkbox"/></td> <td style="width: 85%;">a. 6.9% for elementary and high school districts,</td> <td style="width: 10%; text-align: right;">37,846,873</td> </tr> <tr> <td><input type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </table> <p>c. Long-Term Debt (Principal only)</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 5%;">Outstanding:</td> <td style="width: 15%;">511</td> <td style="width: 10%; text-align: right;">9,744,805</td> </tr> <tr> <td colspan="3">Acct</td> </tr> </table>													<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	37,846,873	<input type="checkbox"/>	b. 13.8% for unit districts.		Outstanding:	511	9,744,805	Acct																																																							
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<p><b>E. Material Impact on Financial Position</b></p> <p>If applicable, check any of the following items that may have a material impact on the entry's financial position during future reporting periods. Attach sheets as needed explaining each item checked.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 5%;"><input type="checkbox"/></td> <td style="width: 85%;">Pending Litigation</td> <td style="width: 10%;"></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Material Decrease in EAV</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Material Increase/Decrease in Enrollment</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Adverse Arbitration Ruling</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Passage of Referendum</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Taxes Filed Under Protest</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>Other Ongoing Concerns (Describe &amp; Itemize)</td> <td></td> </tr> </table> <p>Comments:</p> <div style="border: 1px dashed black; height: 100px; width: 100%;"></div>													<input type="checkbox"/>	Pending Litigation		<input type="checkbox"/>	Material Decrease in EAV		<input type="checkbox"/>	Material Increase/Decrease in Enrollment		<input type="checkbox"/>	Adverse Arbitration Ruling		<input type="checkbox"/>	Passage of Referendum		<input type="checkbox"/>	Taxes Filed Under Protest		<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)		<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)																																										
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**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following website for reference to the Financial Profile)  
<https://www.isbe.net/Pages/School/School-District-Financial-Profile.aspx>

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A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
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**District Name:** Prospect Heights School District No. 23  
**District Code:** 05-016-0230-02  
**County Name:** Cook

**1. Fund Balance to Revenue Ratio:**  
 Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total  
 Funds 10, 20, 40, 70 + (50 & 80 if negative) 7,598,910.00  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) 18,294,440.00  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (3,284,513.00)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Total  
 Funds 10, 20 & 40 21,601,086.00  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) 18,294,440.00  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (3,284,513.00)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Total  
 Funds 10, 20, 40 & 70, 21,601,086.00  
 Minus Funds 10 & 20 (3,284,513.00)

**2. Expenditures to Revenue Ratio:**  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total  
 Funds 10, 20, 40 & 70, 21,601,086.00  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) 18,294,440.00  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) (3,284,513.00)

**3. Days Cash on Hand:**  
 Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total  
 Funds 10, 20, 40 & 70 7,728,673.00  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) 18,294,440.00  
 Funds 10, 20, 40 divided by 360 60,003.02

**4. Percent of Short-Term Borrowing Maximum Remaining:**  
 Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) Total  
 Funds 10, 20 & 40 0.00  
 EAV x 85% x Combined Tax Rates (P3, Cell I7 and I10) 14,630,284.67

**5. Percent of Long-Term Debt Margin Remaining:**  
 Long-Term Debt Outstanding (P3, Cell H37) Total  
 Funds 10, 20 & 40 9,744,805.00  
 Total Long-Term Debt Allowed (P3, Cell H31) 37,846,872.95

**Total Profile Score: 3.10 \***

**Estimated 2020 Financial Profile Designation: REVIEW**

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



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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Total	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2	<b>CURRENT ASSETS (100)</b>										
3	Cash (Accounts 111 through 115) <sup>1</sup>		5,595,136	900,086	505,273	1,072,940	88,631	3,388,514	160,511	136,133	0
4	Investments	120									
5	Taxes Receivable	130									
6	Interrund Receivables	140									
7	Interrund Receivables	150									
8	Interrund Receivables	160									
9	Other Receivables	170									
10	Inventory	180									
11	Prepaid Items	190									
12	Other Current Asset (Describe & Itemize)										
13	Total Current Assets		5,595,136	900,086	505,273	1,072,940	88,631	3,388,514	160,511	136,133	0
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	Total Capital Assets										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interrund Payables	410									
26	Interrund Payables	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	130,900	(1,173)		36					
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		130,900	(1,173)	0	36	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	5,464,236	901,259	505,273	1,072,904	88,631	3,388,514	160,511	136,133	
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		5,595,136	900,086	505,273	1,072,940	88,631	3,388,514	160,511	136,133	0

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

DRAFT

1	A	B	L	M		N
				Account Groups	General Fixed Assets	
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt	
2						
3	CURRENT ASSETS (100)		43,157			
4	Cash (Accounts 111 through 115) 1					
5	Investments	120				
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160				
10	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	Total Current Assets		43,157			
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210				
16	Land	220		405,938		
17	Building & Building Improvements	230		19,754,348		
18	Site Improvements & Infrastructure	240		795,209		
19	Capitalized Equipment	250		2,712,377		
20	Construction In Progress	260		125,464		
21	Amount Available in Debt Service Funds	340			505,273	
22	Amount to be Provided for Payment on Long-Term Debt	350			9,239,532	
23	Total Capital Assets			23,793,336	9,744,805	
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493	43,157			
34	Total Current Liabilities		43,157			
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				9,744,805
37	Total Long-Term Liabilities					9,744,805
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
40	Investment in General Fixed Assets			23,793,336		
41	Total Liabilities and Fund Balance		43,157	23,793,336		9,744,805



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

A	Description (Enter Whole Dollars)	B Acct #	C										
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
1													
2	RECEIPTS/REVENUES												
3	LOCAL SOURCES	1000	15,222,442	1,726,574	1,214,484	1,283,337	733,586	19,133	156,533	213,714	0		
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0		
5	STATE SOURCES	3000	1,757,602	0	0	515,866	0	0	0	0	0		
6	FEDERAL SOURCES	4000	916,599	0	0	1,799,203	733,586	19,133	156,533	213,714	0		
7	Total Direct Receipts/Revenues		17,896,643	1,726,574	1,214,484	1,799,203	733,586	19,133	156,533	213,714	0		
8	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	6,236,101										
9	Total Receipts/Revenues		24,132,744	1,726,574	1,214,484	1,799,203	733,586	19,133	156,533	213,714	0		
10	DISBURSEMENTS/EXPENDITURES												
11	Instruction	1000	11,228,480				264,818						
12	Support Services	2000	6,615,246	1,576,387		1,447,650	394,695	131,564		157,646	0		
13	Community Services	3000	205,010	0		0	17,573						
14	Payments to Other Districts & Governmental Units	4000	398,311	0	0	130,002	0	0		0	0		
15	Debt Service	5000	0	0	1,413,770	0	0	0		0	0		
16	Total Direct Disbursements/Expenditures		18,447,047	1,576,387	1,413,770	1,577,652	677,086	131,564		157,646	0		
17	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	6,236,101		0	0	677,086	0		0	0		
18	Total Disbursements/Expenditures		24,683,148	1,576,387	1,413,770	1,577,652	677,086	131,564		157,646	0		
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(550,404)	150,187	(199,286)	221,551	56,500	(112,431)	156,533	56,068	0		
20	OTHER SOURCES/USES OF FUNDS												
21	OTHER SOURCES OF FUNDS (7000)												
22	PERMANENT TRANSFER FROM VARIOUS FUNDS												
23	Abolishment of the Working Cash Fund <sup>12</sup>	7110		3,000,000									
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110											
25	Transfer of Working Cash Fund Interest	7120											
26	Transfer Among Funds	7130											
27	Transfer of Interest	7140											
28	Transfer from Capital Project Fund to O&M Fund	7150											
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160											
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170											
31	SALE OF BONDS (7200)												
32	Principal on Bonds Sold	7210			1,315,000				2,775,000				
33	Premium on Bonds Sold	7220			44,615				225,000				
34	Accrued Interest on Bonds Sold	7230											
35	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	16,974										
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			128,718								
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			4,513								
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0								
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0								
40	Transfer to Capital Projects Fund	7800						3,280,000					
41	ISBE Loan Proceeds	7900											
42	Other Sources Not Classified Elsewhere	7990	224,360	3,000,000	1,492,846	0	0	3,280,000	3,000,000	0	0		
43	Total Other Sources of Funds		241,334	3,000,000	1,492,846	0	0	3,280,000	3,000,000	0	0		
44	OTHER USES OF FUNDS (8000)												
45													

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Act #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
<b>2</b> PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46 Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							3,000,000		
47 Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
48 Transfer of Working Cash Fund Interest <sup>12</sup>	8130									
49 Transfer Among Funds	8140									
50 Transfer of Interest	8150									
51 Transfer from Capital Project Fund to O&M Fund	8160							0		
52 Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8170									0
53 Fund <sup>5</sup>										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		128,718							
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	3,231		1,282						
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	280,000	3,000,000							
71 Grant/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									
75 Other Uses Not Classified Elsewhere	8990									
76 Total Other Uses of Funds		283,231	3,130,000	1,277,317						
77 Total Other Sources/Uses of Funds		(41,897)	(130,000)	215,529						
78 Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(592,301)	20,187	16,243						
79 Fund Balances - July 1, 2018		6,056,537	881,072	489,030						
80 Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81 Fund Balances - June 30, 2019		5,464,236	901,259	505,273	1,072,804	88,631	3,388,514	160,511	136,133	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
Description (Enter Whole Dollars)		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		13,910,999	1,584,286	1,205,687	1,244,360	364,534		142,496	212,352	
6	Leasing Purposes Levy <sup>8</sup>		1130								
7	Special Education Purposes Levy		1140								
8	FICA/Medicare Only Purposes Levies		1150				364,535				
9	Area Vocational Construction Purposes Levy		1160								
10	Summer School Purposes Levy		1170								
11	Other Tax Levies (Describe & Itemize)		1190								
12	Total Ad Valorem Taxes Levied By District		13,910,999	1,584,286	1,205,687	1,244,360	729,069		142,496	212,352	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax		1210								
15	Payments from Local Housing Authorities		1220								
16	Corporate Personal Property Replacement Taxes <sup>9</sup>		1230		74,352		1,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)		1290								
18	Total Payments in Lieu of Taxes		74,352	0	0	0	1,000		0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)		1311								
21	Regular - Tuition from Other Districts (In State)		1312								
22	Regular - Tuition from Other Sources (In State)		1313								
23	Regular - Tuition from Other Sources (Out of State)		1314								
24	Summer Sch. - Tuition from Pupils or Parents (In State)		1321		2,550						
25	Summer Sch. - Tuition from Other Districts (In State)		1322								
26	Summer Sch. - Tuition from Other Sources (In State)		1323								
27	Summer Sch. - Tuition from Other Sources (Out of State)		1324								
28	CTE - Tuition from Pupils or Parents (In State)		1331								
29	CTE - Tuition from Other Districts (In State)		1332								
30	CTE - Tuition from Other Sources (In State)		1333								
31	CTE - Tuition from Other Sources (Out of State)		1334								
32	Special Ed - Tuition from Pupils or Parents (In State)		1341								
33	Special Ed - Tuition from Other Districts (In State)		1342								
34	Special Ed - Tuition from Other Sources (In State)		1343								
35	Special Ed - Tuition from Other Sources (Out of State)		1344								
36	Adult - Tuition from Pupils or Parents (In State)		1351								
37	Adult - Tuition from Other Districts (In State)		1352								
38	Adult - Tuition from Other Sources (In State)		1353								
39	Adult - Tuition from Other Sources (Out of State)		1354								
40	Total Tuition		2,550								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp. Fees from Pupils or Parents (In State)		1411								
43	Regular - Transp. Fees from Other Districts (In State)		1412								
44	Regular - Transp. Fees from Other Sources (In State)		1413								
45	Regular - Transp. Fees from Co-curricular Activities (In State)		1415								
46	Regular Transp Fees from Other Sources (Out of State)		1416								
47	Summer Sch. - Transp. Fees from Pupils or Parents (In State)		1421								
48	Summer Sch. - Transp. Fees from Other Districts (In State)		1422								
49	Summer Sch. - Transp. Fees from Other Sources (In State)		1423								
50	Summer Sch. - Transp. Fees from Other Sources (Out of State)		1424								
51	CTE - Transp Fees from Pupils or Parents (In State)		1431								
52	CTE - Transp Fees from Other Districts (In State)		1432								
53	CTE - Transp Fees from Other Sources (In State)		1433								

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	CTE - Transp Fees from Other Sources (Out of State)	1434									
54	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
55	Special Ed - Transp Fees from Other Districts (In State)	1442									
56	Special Ed - Transp Fees from Other Sources (In State)	1443									
57	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
58	Adult - Transp Fees from Pupils or Parents (In State)	1451									
59	Adult - Transp Fees from Other Districts (In State)	1452									
60	Adult - Transp Fees from Other Sources (In State)	1453									
61	Adult - Transp Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					0					
63	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	207,939	19,245	8,797	24,839	3,517	19,133	14,037	1,362	
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		207,939	19,245	8,797	24,839	3,517	19,133	14,037	1,362	0
67	FOOD SERVICE	1600									
68	Sales to Pupils - Lunch	1611	189,549								
69	Sales to Pupils - Breakfast	1612									
70	Sales to Pupils - A la Carte	1613									
71	Sales to Pupils - Other (Describe & Itemize)	1614									
72	Sales to Adults	1620									
73	Other Food Service (Describe & Itemize)	1690									
74	Total Food Service		189,549								
75	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
76	Admissions - Athletic	1711									
77	Admissions - Other (Describe & Itemize)	1719									
78	Fees	1720	62,680								
79	Book Store Sales	1730									
80	Other District/School Activity Revenue (Describe & Itemize)	1790									
81	Total District/School Activity Income		62,680	0							
82	TEXTBOOK INCOME	1800									
83	Rentals - Regular Textbooks	1811	250,458								
84	Rentals - Summer School Textbooks	1812									
85	Rentals - Adult/Continuing Education Textbooks	1813									
86	Rentals - Other (Describe & Itemize)	1819									
87	Sales - Regular Textbooks	1821									
88	Sales - Summer School Textbooks	1822									
89	Sales - Adult/Continuing Education Textbooks	1823									
90	Sales - Other (Describe & Itemize)	1829									
91	Other (Describe & Itemize)	1890									
92	Total Textbook Income		250,458								
93	OTHER REVENUE FROM LOCAL SOURCES	1900									
94	Rentals	1910		120,606							
95	Contributions and Donations from Private Sources	1920									
96	Impact Fees from Municipal or County Governments	1930		2,381							
97	Services Provided Other Districts	1940									
98	Refund of Prior Years Expenditures	1950	21,195								
99	Payments of Surplus Moneys from TIF Districts	1960				14,138					
100	Drivers' Education Fees	1970									
101	Proceeds from Vendors' Contracts	1980									
102	School Facility Occupation Tax Proceeds	1983									
103	Payment from Other Districts	1991									
104	Sale of Vocational Projects	1992									



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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
106										
107										
108										
109										
110										
111										
112										
113										
114										
115										
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144										
145										

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

A	B	C	D	E	F	G	H	I	J	K
1										
2										
146	State Free Lunch & Breakfast	3360								
147	School Breakfast Initiative	3365	3,792							
148	Driver Education	3370								
149	Adult Ed (from ICCB)	3410								
150	Adult Ed - Other (Describe & Itemize)	3499								
151	TRANSPORTATION									
152	Transportation - Regular and Vocational	3500			368,653					
153	Transportation - Special Education	3510			147,213					
154	Transportation - Other (Describe & Itemize)	3599								
155	Total Transportation		0	0	515,866	0				
156	Learning Improvement - Change Grants	3610								
157	Scientific Literacy	3660								
158	Truant Alternative/Optional Education	3695								
159	Early Childhood - Block Grant	3705								
160	Chicago General Education Block Grant	3766								
161	Chicago Educational Services Block Grant	3767								
162	School Safety & Educational Improvement Block Grant	3775								
163	Technology - Technology for Success	3780								
164	State Charter Schools	3815								
165	Extended Learning Opportunities - Summer Bridges	3825								
166	Infrastructure Improvements - Planning/Construction	3920								
167	School Infrastructure - Maintenance Projects	3925								
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	190							
169	Total Restricted Grants-In-Aid		3,982	0	515,866	0		0	0	0
170	Total Receipts from State Sources	3000	1,757,602	0	515,866	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)									
173	Federal Impact Aid	4001								
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)									
177	Head Start	4045								
178	Construction (Impact Aid)	4050								
179	MAGNET	4060								
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)									
183	TITLE V									
184	Title V - Innovation and Flexibility Formula	4100								
185	Title V - District Projects	4105								



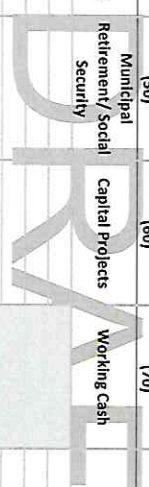
STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	Title V - Rural Education Initiative (RE)	4107									
186	Title V - Other (Describe & Itemize)	4107									
187	Total Title V	4199	0	0			0				
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	187,365								
191	Special Milk Program	4215	30,951								
192	School Breakfast Program	4220									
193	Summer Food Service Program	4225									
194	Child Adult Care Food Program	4226									
195	Fresh Fruits & Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service		218,316				0				
198	TITLE I										
199	Title I - Low Income	4300	187,211								
200	Title I - Low Income - Neglected, Private	4305									
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		187,211	0			0				
204	TITLE IV										
205	Title IV - Safe & Drug Free Schools - Formula	4400	1,425								
206	Title IV - 21st Century Comm Learning Centers	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		1,425	0			0				
209	FEDERAL - SPECIAL EDUCATION										
210	Fed - Spec Education - Preschool Flow-Through	4600	15,410								
211	Fed - Spec Education - Preschool Discretionary	4605	236,545								
212	Fed - Spec Education - IDEA - Flow Through	4620									
213	Fed - Spec Education - IDEA - Room & Board	4625	97,727								
214	Fed - Spec Education - IDEA - Discretionary	4630									
215	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal - Special Education		349,682	0			0				
217	CTE - PERKINS										
218	CTE - Perkins - Title III-E - Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title II-D - Technology-Formula	4860									
231	ARRA - Title II-D - Technology-Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237											



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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Gov Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	30,432								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932									
260	Federal Charter Schools	4950	30,487								
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	14,729								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	84,317								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
266	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		916,599	0	0	0	0	0	0	0	0
267	Total Receipts/Revenues from Federal Sources	4000	916,599	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		17,896,643	1,726,574	1,214,484	1,799,203	733,586	19,133	156,533	213,714	0



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Fund #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,651,576	1,029,953	35,350	243,671	232,568	2,939			7,195,857	7,160,939
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,845,954	526,516	31,990	33,731	4,745	425			2,443,361	2,439,129
9	Special Education Programs Pre-K	1225	157,181	43,635		1,336					202,152	241,999
10	Remedial and Supplemental Programs K-12	1250	85,398	274							85,672	88,250
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400		16,091		4,737					117,480	121,056
14	Inter-scholastic Programs	1500	141,605	4,618		830		1,660			148,713	150,087
15	Summer School Programs	1600	79,590		6,505	555					86,650	41,406
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	587,004	85,132	1,079						673,215	683,643
19	Tuaut Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911						275,380			275,380	142,960
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	17,150
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	Inter-scholastic 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	Tuauts Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	Total Instruction	1000	8,644,960	1,706,219	74,924	284,860	237,113	280,404	0	0	11,228,480	11,086,619
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	303,091	46,713	26,938	669					377,411	385,983
37	Guidance Services	2120									0	
38	Health Services	2130	506,717	129,404	34,887	14,383	9,302	65			694,758	688,397
39	Psychological Services	2140	270,347	39,960	48,419			585			359,311	314,355
40	Speech Pathology & Audiology Services	2150	432,121	59,638	2,059	2,672	4,582	100			501,172	518,106
41	Other Support Services - Pupils (Describe & Itemize)	2190			41,251						41,251	45,000
42	Total Support Services - Pupils	2100	1,512,276	275,715	153,554	17,724	13,884	750	0	0	1,973,903	1,951,841
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	407,874	62,161	25,450	2,136		1,364			498,985	557,306
45	Educational Media Services	2220	794,012	177,276	62,147	188,773	131,150	455			1,353,813	1,420,990
46	Assessment & Testing	2230				29,888					29,888	30,000
47	Total Support Services - Instructional Staff	2200	1,201,886	239,437	87,597	220,797	131,150	1,819	0	0	1,882,686	2,008,296
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			27,390	3,202		5,667			36,259	51,500
50	Executive Administration Services	2320	262,567	71,381	5,808	3,620		2,680			346,056	350,139
51	Special Area Administration Services	2330									0	
52	Tort Immunity Services	2360 - 2370			62,518						62,518	65,000
53	Total Support Services - General Administration	2300	262,567	71,381	95,716	6,822	0	8,347	0	0	444,833	466,639



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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Fund #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>2 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
54 Office of the Principal Services	2410	854,625	230,554	4,466	26,320		816			1,116,781	1,139,689
55 Other Support Services - School Admin (Describe & Itemize)	2490									0	
57 Total Support Services - School Administration	2400	854,625	230,554	4,466	26,320	0	816	0	0	1,116,781	1,139,689
<b>SUPPORT SERVICES - BUSINESS</b>											
58 Direction of Business Support Services	2510	140,425	18,324	3,929			1,060			163,738	165,449
60 Fiscal Services	2520	108,157	41,857	43,983	1,992					195,989	195,960
61 Operation & Maintenance of Plant Services	2540									0	
62 Pupil Transportation Services	2550									0	
63 Food Services	2560	78,754	2	376,080						468,493	479,965
64 Internal Services	2570			45,978						45,978	35,750
65 Total Support Services - Business	2500	327,336	60,183	469,970		11,987	1,060	0	0	874,198	878,124
<b>SUPPORT SERVICES - CENTRAL</b>											
66 Direction of Central Support Services	2610									0	
67 Planning, Research, Development, & Evaluation Services	2620			25,000						25,000	25,000
69 Information Services	2630			123,711	1,217					124,928	111,950
70 Staff Services	2640	81,786	26,341	16,220	13,232					137,579	153,332
71 Data Processing Services	2660			25,479	299					25,778	31,536
72 Total Support Services - Central	2600	81,786	26,341	150,410	14,748		0	0	0	313,285	321,818
73 Other Support Services (Describe & Itemize)	2900	763		8,797						9,560	4,100
74 Total Support Services	3000	4,241,239	903,611	1,010,510	290,073	157,021	12,792	0	0	6,615,246	6,770,507
<b>COMMUNITY SERVICES (ED)</b>											
75	3000	151,418	9,142	40,518	3,932					205,010	235,395
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
77	4110									0	
78 Payments for Regular Programs	4120						261,479			398,311	382,007
79 Payments for Special Education Programs	4130			136,832						0	
80 Payments for Adult/Continuing Education Programs	4140									0	
81 Payments for CTE Programs	4170									0	
82 Payments for Community College Programs	4190									0	
83 Other Payments to In-State Govt Units (Describe & Itemize)	4100			136,832			261,479			398,311	382,007
84 Total Payments to Other Govt Units (In-State)	4210						0			0	
85 Payments for Regular Programs - Tuition	4220									0	
86 Payments for Special Education Programs - Tuition	4230									0	
87 Payments for Adult/Continuing Education Programs - Tuition	4240									0	
88 Payments for CTE Programs - Tuition	4270									0	
89 Payments for Community College Programs - Tuition	4280									0	
90 Payments for Other Programs - Tuition	4290									0	
91 Other Payments to In-State Govt Units	4200						0			0	
92 Total Payments to Other Govt Units (In State)	4310						0			0	
93 Payments for Regular Programs - Transfers	4320									0	
94 Payments for Special Education Programs - Transfers	4330									0	
95 Payments for Adult/Continuing Ed Programs-Transfers	4340									0	
96 Payments for CTE Programs - Transfers	4370									0	
97 Payments for Community College Program - Transfers	4380									0	
98 Payments for Other Programs - Transfers	4390									0	
99 Other Payments to In-State Govt Units - Transfers	4300						0			0	
100 Total Payments to Other Govt Units (In-State)	4400						0			0	
101 Payments to Other Govt Units (Out-of-State)	4000				136,832		261,479			398,311	382,007
102 Total Payments to Other Govt Units	5000									0	
<b>DEBT SERVICES (ED)</b>											
103	5110									0	
104 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
105 Tax Anticipation Warrants										0	



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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											
2											
106	5120									0	0
107	5130									0	0
108	5140									0	0
109	5150									0	0
110	5100									0	0
111	5200									0	0
112	5000									0	0
113	6000									0	0
114		13,037,617	2,618,972	1,262,784	578,865	394,134	554,675	0	0	18,447,047	18,474,528
115										(550,404)	
116											
117											
118	2000										
119											
120	2100									0	0
121											
122	2510									0	0
123	2530									0	0
124	2540	740,232	142,147	311,412	234,267	143,586	519	4,224		1,576,387	1,667,251
125	2550									0	0
126	2560									0	0
127	2500	740,232	142,147	311,412	234,267	143,586	519	4,224	0	1,576,387	1,667,251
128	2900									0	0
129	2000	740,232	142,147	311,412	234,267	143,586	519	4,224	0	1,576,387	1,667,251
130	3000									0	0
131	4000									0	0
132											
133	4110									0	0
134	4120									0	0
135	4140									0	0
136	4190									0	0
137	4100			0			0			0	0
138	4400						0			0	0
139	4000						0			0	0
140	5000						0			0	0
141	5110									0	0
142	5120									0	0
143	5130									0	0
144	5140									0	0
145	5150									0	0
146	5100						0			0	0
147	5200						0			0	0
148	5000						0			0	0
149	6000						0			0	0
150											
151		740,232	142,147	311,412	234,267	143,586	519	4,224	0	1,576,387	1,667,251
152											
153										150,187	

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>30 - DEBT SERVICES (DS)</b>											
154											
155											
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160											
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (enter whole dollars)	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2	DEBT SERVICES (TR)	5000	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
197	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100								0	0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (lease/Purchase Principal Retired) 11	5300									0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000								0	0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		25,011	0	1,476,166	76,475	0	0	0	0	1,577,652	1,596,222
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										221,551	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
214	INSTRUCTION (MR/SS)											
215	Regular Programs	1100		77,574							77,574	77,274
216	Pre-K Programs	1125									0	
217	Special Education Programs (Functions 1200-1220)	1200		153,216							153,216	125,893
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250		6,043							6,043	5,796
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		1,386							1,386	1,386
223	Interscholastic Programs	1500		2,571							2,571	2,234
224	Summer School Programs	1600		6,202							6,202	
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700									0	
227	Bilingual Programs	1800		17,826							17,826	12,240
228	Truant Alternative & Optional Programs	1900									0	
229	Total Instruction	1000		264,818							264,818	224,873
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		4,601							4,601	4,238
233	Guidance Services	2120									0	
234	Health Services	2130		88,294							88,294	77,413
235	Psychological Services	2140		3,794							3,794	3,802
236	Speech Pathology & Audiology Services	2150		6,157							6,157	6,285
237	Other Support Services - Pupil (Describe & Itemize)	2190									0	
238	Total Support Services - Pupils	2100		102,846							102,846	91,738
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		13,076							13,076	1,816
241	Educational Media Services	2220		40,055							40,055	39,462
242	Assessment & Testing	2230									0	
243	Total Support Services - Instructional Staff	2200		53,131							53,131	41,278
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	
246	Executive Administration Services	2320		12,583							12,583	19,303

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (enter whole dollars)	Fund #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1											
2											
247	2330									0	
248	2361									0	
249	2362									0	
250	2363									0	
251	2364									0	
252	2365									0	
253	2366									0	
254	2367									0	
255	2368									0	
256	2369									0	
257	2300		12,583							12,583	19,303
258											
259	2410			56,496						56,496	49,570
260	2490			56,496						0	49,570
261	2400										
262											
263	2510		2,039							2,039	2,037
264	2520		19,044							19,044	19,606
265	2530									0	
266	2540		127,482							127,482	122,113
267	2550		1,044							1,044	
268	2560		5,978							5,978	
269	2570									0	
270	2500		155,587							155,587	143,756
271											
272	2610									0	
273	2620									0	
274	2630									0	
275	2640		13,933							13,933	11,616
276	2660									0	
277	2600		13,933							13,933	11,616
278	2900		119							119	
279	2000		394,695							394,695	357,261
280	3000		17,573							17,573	7,626
281	4000										
282	4110									0	
283	4120									0	
284	4140									0	
285	4000		0							0	0
286	5000									0	
287	5110									0	
288	5120									0	
289	5130									0	
290	5140									0	
291	5150									0	
292	5000									0	
293	6000									0	
294			677,086							677,086	589,710
295											
296										56,500	
297											



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	60 - CAPITAL PROJECTS (CP)											
298	SUPPORT SERVICES (CP)	2000										
299	SUPPORT SERVICES - BUSINESS											
300	Facilities Acquisition and Construction Services				6,100		125,464				131,564	156,128
301	Other Support Services (Describe & Itemize)	2900									0	
302	Total Support Services	2000	0	0	6,100	0	125,464	0	0	0	131,564	156,128
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	
310	Total Payments to Other Govt Units	4000			0				0		0	0
311	PROVISION FOR CONTINGENCIES (S&C/C)	6000										
312	Total Disbursements/Expenditures		0	0	6,100	0	125,464	0	0	0	131,564	156,128
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(112,431)	
314												
315	70 - WORKING CASH (WC)											
316												
317												
318	80 - TORT FUND (TF)											
319	SUPPORT SERVICES - GENERAL ADMINISTRATION											
320	Claims Paid from Self Insurance Fund	2361									0	
321	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			99,018						99,018	99,018
322	Unemployment Insurance Payments	2363			340						340	3,500
322	Insurance Payments (Regular or Self-Insurance)	2364			58,288						58,288	61,425
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
324	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
325	Reduction	2368									0	
326	Reciprocal Insurance Payments	2369									0	
327	Legal Services	2371									0	
328	Property Insurance (Buildings & Grounds)	2372									0	
329	Vehicle Insurance (Transportation)	2372									0	
330	Total Support Services - General Administration	2000	0	0	157,646	0	0	0	0	0	157,646	163,943
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000							0		0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000							0		0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	157,646	0	0	0	0	0	157,646	163,943
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										56,068	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2												
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530									0	
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2590	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900										
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000							0		0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300										
365	Total Debt Service	5000									0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	0



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	A	B	C	D	E	F
<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>						
1						
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy) (Column E - C)
3						
4	Educational	13,910,999	7,445,428	6,465,571	14,329,704	6,884,276
5	Operations & Maintenance	1,584,286	841,583	742,703	1,619,736	778,153
6	Debt Services **	1,205,687	646,078	559,609	1,243,462	597,384
7	Transportation	1,244,360	655,198	589,162	1,261,014	605,816
8	Municipal Retirement	364,534	198,355	166,179	381,760	183,405
9	Capital Improvements	0		0		0
10	Working Cash	142,496	142,496	0	274,253	131,757
11	Tort Immunity	212,352	115,706	96,646	222,693	106,987
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	364,535	198,355	166,180	381,760	183,405
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>19,029,249</b>	<b>10,243,199</b>	<b>8,786,050</b>	<b>19,714,382</b>	<b>9,471,183</b>
20	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
21	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					
22						

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A	B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT	Description (Enter Whole Dollars)	Outstanding July 1, 2018	Beginning July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
1	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)								
2	TAX ANTICIPATION WARRANTS (TAW)								
3	Educational Fund								
4	Operations & Maintenance Fund								
5	Debt Services - Construction								
6	Debt Services - Working Cash								
7	Debt Services - Refunding Bonds								
8	Transportation Fund								
9	Municipal Retirement/Social Security Fund								
10	Fire Prevention & Safety Fund								
11	Other - (Describe & Itemize)								
12	Total TAWS								
13	TAX ANTICIPATION NOTES (TAN)								
14	Educational Fund								
15	Operations & Maintenance Fund								
16	Fire Prevention & Safety Fund								
17	Other - (Describe & Itemize)								
18	Total TANS								
19	TEACHERS'/EMPLOYERS' ORDERS (T/EO)								
20	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)								
21	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)								
22	Total GSAACs (All Funds)								
23	OTHER SHORT-TERM BORROWING								
24	Total Other Short-Term Borrowing (Describe & Itemize)								
25									
26									
27									
28									
29									
30									
31	Working Cash 2013	02/04/13	7,950,000	1	5,400,000		895,000	4,000,000	3,789,145
32	Refunding 2013B	02/13/19	1,315,000	3	1,315,000	(515,000)		1,315,000	1,245,353
33	Working Cash 2019A	02/13/19	2,775,000	1	2,140,000	(690,000)		2,775,000	2,628,026
34	Working Cash 2014	01/28/14	2,140,000	1	166,508	(57,346)	128,717	1,450,000	1,373,203
35	Capital leases							204,805	204,805
36								0	0
37								0	0
38								0	0
39								0	0
40								0	0
41								0	0
42								0	0
43								0	0
44								0	0
45								0	0
46								0	0
47								0	0
48								0	0
49								0	0
50								0	0
51			14,180,000		7,706,508	(1,262,346)	1,013,717	9,744,805	9,239,532

\* Each type of debt issued must be identified separately with the amount:

- 1. Working Cash Fund Bonds
- 2. Funding Bonds
- 3. Refunding Bonds
- 4. Fire Prevent, Safety, Environmental and Energy Bonds
- 5. Tort Judgment Bonds
- 6. Building Bonds
- 7. Other
- 8. Other
- 9. Other



**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
<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
1	Description (Enter Whole Dollars)					Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
2	Cash Basis Fund Balance as of July 1, 2018										
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100					
5	Earnings on Investments					10, 20, 40, 50 or 60-1500					
6	Drivers' Education Fees					10-1970					
7	School Facility Occupation Tax Proceeds					30 or 60-1983					
8	Driver Education					10 or 20-3370					
9	Other Receipts (Describe & Itemize)					--					
10	Sale of Bonds					10, 20, 40 or 60-7200					
11	Total Receipts						0	0	0	0	0
12	DISBURSEMENTS:										
13	Instruction					10 or 50-1000					
14	Facilities Acquisition & Construction Services					20 or 60-2530					
15	Tort Immunity Services					10, 20, 40-2360-2370					
16	DEBT SERVICE										
17	Debt Services - Interest on Long-Term Debt					30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
19	Debt Services Other (Describe & Itemize)					30-5400					
20	Total Debt Services					--					0
21	Other Disbursements (Describe & Itemize)										
22	Total Disbursements						0	0	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0	0
24	Reserved Fund Balance					714					
25	Unreserved Fund Balance					730					
26							0	0	0	0	0
27											
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: Total Claims Payments:										
32	Total Reserve Remaining:										
33											
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
45											
46											
47											
48											

<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 66 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).  
<sup>b</sup> 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30, 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	405,938			405,938					405,938	
6	Depreciable Land	222		125,464		125,464					0	125,464
7	Buildings	230										
8	Permanent Buildings	231	19,568,680	132,820		19,701,500	50	4,422,051	646,410		5,068,461	14,633,039
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	788,721			788,721	20	372,259	23,038		395,297	393,424
11	Capitalized Equipment	250										
12	10 Yr. Schedule	251	2,111,311	404,900		2,516,211	10	1,475,731	161,321		1,637,052	879,159
13	5 Yr. Schedule	252	88,962			88,962	5	60,695	7,995		68,690	20,272
14	3 Yr. Schedule	253				0	3				0	0
15	Construction In Progress	260				0	--					0
16	Total Capital Assets	200	22,963,612	663,184	0	23,626,796		6,330,736	838,764	0	7,169,500	16,457,296
17	Non-Capitalized Equipment	700				4,224			422			
18	Allowable Depreciation								839,186			

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Account No.	Account Title	Amount
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)	
2	This schedule is completed for school districts only.	
3	Sheet, Row	
4	Fund	
5	EXPENDITURES:	
6		
7		
8	ED	18,447,047
9	O&M	1,576,387
10	DS	1,413,770
11	MR/SS	1,577,652
12	MR/SS	677,086
13	TORT	157,646
14		23,849,588
15		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:	
17		
18	TR	1412
19	TR	1421
20	TR	1422
21	TR	1423
22	TR	1424
23	TR	1432
24	TR	1442
25	TR	1451
26	TR	1452
27	TR	1454
28	TR	1454
29	O&M-TR	3410
30	O&M-TR	3499
31	O&M-TR	4600
32	O&M-TR	4605
33	O&M	4810
34	ED	1125
35	ED	1225
36	ED	1275
37	ED	1300
38	ED	1500
39	ED	1910
40	ED	1911
41	ED	1912
42	ED	1913
43	ED	1914
44	ED	1915
45	ED	1916
46	ED	1917
47	ED	1918
48	ED	1919
49	ED	1920
50	ED	1921
51	ED	1922
52	ED	3000
53	ED	4000
54	ED	4000
55	ED	4000
56	O&M	3000
57	O&M	3000
58	O&M	4000
59	O&M	4000
60	DS	4000
61	DS	4000
62	TR	5300
63	TR	4000
64	TR	5300
65	TR	5300
66	TR	5300
67	MR/SS	1125
68	MR/SS	1225
69	MR/SS	1275
70	MR/SS	1300
71	MR/SS	1500
72	MR/SS	1600
73	MR/SS	3000
74	TORT	4000
75		2,876,941
76		
77		20,972,647
78		1,406,70
79		14,909,11
80		



Account No.	Amount	PER CAPITA TUITION CHARGE
1411 Regular - Transp Fees from Pupils or Parents (In State)	1411	1411
1413 Regular - Transp Fees from Other Sources (In State)	1413	1413
1415 Regular - Transp Fees from Co-curricular Activities (In State)	1415	1415
1416 Regular - Transp Fees from Other Sources (Out of State)	1416	1416
1431 CTE - Transp Fees from Pupils or Parents (In State)	1431	1431
1433 CTE - Transp Fees from Other Sources (In State)	1433	1433
1434 CTE - Transp Fees from Other Sources (Out of State)	1434	1434
1441 Special Ed - Transp Fees from Pupils or Parents (In State)	1441	1441
1443 Special Ed - Transp Fees from Other Sources (In State)	1443	1443
1444 Special Ed - Transp Fees from Other Sources (Out of State)	1444	1444
1600 Total Food Service	1600	1600
1700 Total District/School Activity Income	1700	1700
1811 Rentals - Regular Textbooks	1811	1811
1819 Rentals - Other (Describe & Itemize)	1819	1819
1821 Sales - Regular Textbooks	1821	1821
1829 Sales - Other (Describe & Itemize)	1829	1829
1890 Other (Describe & Itemize)	1890	1890
1910 Rentals	1910	1910
1940 Services Provided Other Districts	1940	1940
1991 Payment from Other Districts	1991	1991
1993 Other Local Fees (Describe & Itemize)	1993	1993
3100 Total Special Education	3100	3100
3200 Total Career and Technical Education	3200	3200
3300 Total Bilingual Ed	3300	3300
3360 State Free Lunch & Breakfast	3360	3360
3370 School Breakfast Initiative	3370	3370
3375 School Safety & Educational Improvement Block Grant	3375	3375
3780 Technology - Technology for Success	3780	3780
3815 State Charter Schools	3815	3815
3925 School Infrastructure - Maintenance Projects	3925	3925
3999 Other Restricted Revenue from State Sources	3999	3999
4045 Head Start (Subtract)	4045	4045
- Total Restricted Grants-In-Aid Received Directly from Federal Govt	-	-
4100 Total Title V	4100	4100
4200 Total Food Service	4200	4200
4300 Total Title I	4300	4300
4400 Total Title IV	4400	4400
4620 Fed - Spec Education - IDEA - Flow Through	4620	4620
4625 Fed - Spec Education - IDEA - Room & Board	4625	4625
4630 Fed - Spec Education - IDEA - Discretionary	4630	4630
4639 Fed - Spec Education - IDEA - Other (Describe & Itemize)	4639	4639
4700 Total CTE - Perkins	4700	4700
4800 Total ARRA Program Adjustments	4800	4800
4901 Race to the Top	4901	4901
4902 Race to the Top - Preschool Expansion Grant	4902	4902
4905 Title III - Immigrant Education Program (IEP)	4905	4905
4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	4909
4920 McKinney Education for Homeless Children	4920	4920
4930 Title II - Eisenhower Professional Development Formula	4930	4930
4932 Title II - Teacher Quality	4932	4932
4960 Federal Charter Schools	4960	4960
4981 State Assessment Grants	4981	4981
4982 Grant for State Assessments and Related Activities	4982	4982
4991 Medicaid Matching Funds - Administrative Outreach	4991	4991
4992 Medicaid Matching Funds - Fee-for-Service Program	4992	4992
4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	4999
3100 Special Education Contributions from EBF Funds **	3100	3100
3300 English Learning (Bilingual) Contributions from EBF Funds ***	3300	3300
<b>Total Deductions for PCTC Computation Line 84 through Line 172</b>		
<b>2,179,220</b>		
<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 174)</b>		
<b>18,793,427</b>		
<b>Total Depreciation Allowance (from page 26, Line 18, Col 1)</b>		
<b>839,186</b>		
<b>Total Allowance for PCTC Computation (Line 175 plus Line 176)</b>		
<b>19,632,613</b>		
<b>9 Month ADA from District Average Daily General State Aid Inquiry 2018-2019</b>		
<b>1,406,70</b>		
<b>Total Estimated PCTC (Line 177 divided by Line 178) *</b>		
<b>13,956.50</b>		
* The total OCEP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE		
** 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.		
*** 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.		
Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebf/distribution.aspx">https://www.isbe.net/Pages/ebf/distribution.aspx</a>		



**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>					
ED - INSTRUCTIONAL - SUPPLIES	10-1100-600	Company Name	500,000	25,000	475,000
TR - PUPIL TRANS - PURCH SVC	10-1110-300	ACCELERATE LEARNING	26,349	0	0
ED - ED MEDIA - SUPPLIES	40-2250-300	ALL WAYS TRANSPORTATION	29,356	0	0
OM - OP & MAINT - PURCH SVC	10-2220-400	APPLE COMPUTER	251,945	0	0
ED - FOOD SERVICE - PURCH SVC	20-2540-300	ARCON	100,297	25,000	75,297
ED - INFO SVC - PURCH SVC	10-2560-300	ARL HTS SD 25	420,077	25,000	395,077
ED - OTHER SUPPORT - PURCH SVC	10-2630-300	ATT	34,920	25,000	9,920
OM - OP & MAINT - SUPPLIES	10-2190-300	CITY OF PROSPECT HEIGHTS	42,600	0	0
ED - INTERNAL SVC - PURCH SVC	20-2540-400	CONSTELLATION NEWENERGY	147,426	25,000	122,426
ED - INFO SVC - PURCH SVC	10-2570-300	DE LAGE LANDEN PUBLIC FINANCE	121,350	25,000	96,350
TR - PUPIL TRANS - PURCH SVC	10-2630-300	ECRA GROUP INC	25,000	25,000	0
TR - PUPIL TRANS - SUPPLIES	40-2550-300	FIRST STUDENT	1,306,288	25,000	1,281,288
OM - OP & MAINT - SUPPLIES	40-2550-400	GRAHAM C STORES	76,475	25,000	51,475
TF - WORKERS COMP - PURCH SVC	80-2360-300	HONEYWELL	149,109	25,000	124,109
ED - SOFTWARE - PURCHASE SVC	10-2112-300	IL COUNTIES RISK MGMT	99,018	0	0
ED - INSTRUCTIONAL - SUPPLIES	10-1100-400	INFOSNAP	26,938	0	0
OM - OP & MAINT - PURCH SVC	10-1100-400	LOWERY MCDONNELL	71,740	0	0
ED - SPED PRIVATE TUITION - PURCH SVC	20-2540-300	MCGRAW HILL	32,954	0	0
ED - SPED PRIVATE TUITION - PURCH SVC	10-1912-300	MILLIEU DESIGN	64,799	25,000	39,799
ED - SPED PRIVATE TUITION - PURCH SVC	10-1912-300	NORTHERN SUBURBAN SPED	60,988	0	0
ED - LEGAL - PURCH SVC	10-1912-300	NSSEO	535,647	0	0
ED - LEGAL - PURCH SVC	10-1912-300	OCONO DTC	168,234	0	0
ED - LEGAL - PURCH SVC	10-2369-300	ROBBINS SCHWARTZ	35,512	0	0
ED - LEGAL - PURCH SVC	10-2369-300	SCARIANO HIMES	21,607	0	0









ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	(source document for the computation of the indirect cost rate is found in the "Expenditures 15-22" tab.)						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) Must be less than (P16, Col E-F, L63)						
11	Value of Commodities Received for Fiscal Year 2019 (Include the value of commodities when determining if a Single Audit is required).			38,949			
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17							
18							
19	Instruction	Function					
20	Support Services:	1000					
21	Pupil	2100		11,256,185		11,256,185	
22	Instructional Staff	2200		2,062,865		2,062,865	
23	General Admin.	2300		1,804,667		1,804,667	
24	School Admin	2400		615,062		615,062	
25	Business:			1,173,277		1,173,277	
26	Direction of Business Spt. Srv.	2510		0		0	
27	Fiscal Services	2520		165,777		165,777	
28	Oper. & Maint. Plant Services	2540		215,033		215,033	
29	Pupil Transportation	2550		1,556,059		1,556,059	
30	Food Services	2560		1,448,694		1,448,694	
31	Internal Services	2570		462,484		462,484	
32	Central:			0		0	
33	Direction of Central Spt. Srv.	2610		45,978		45,978	
34	Plan, Rsrch, Dvlp, Eval, Srv.	2620		0		0	
35	Information Services	2630		25,000		25,000	
36	Staff Services	2640		124,928		124,928	
37	Data Processing Services	2660		151,512		151,512	
38	Other:	2660		0		0	
39	Community Services	2900		25,778		25,778	
40	Contracts Paid In CY over the allowed amount for ICR calculation (from page 29)	3000		9,679		9,679	
41	Total			222,583		222,583	
42				18,536,609		18,536,609	
43				604,078		2,160,137	
44				(2,224,874)		(2,224,874)	
45				18,536,609		16,980,550	
46				604,078		2,160,137	
				Restricted Rate		Unrestricted Rate	
				Total Indirect Costs:		Total Indirect Costs:	
				Total Direct Costs:		Total Direct Costs:	
				= 3.26%		= 12.72%	



	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 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2019										
4	<b>Prospect Heights School District</b>										
5	05-016-0230-02										
6	Prospect Heights School District										
7	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
8	Check box if this schedule is not applicable.....										
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Barriers to Implementation	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.				
10	Service or Function (Check all that apply)						(Limit text to 200 characters, for additional space use line 33 and 38)				
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits	X	X	X		EBC					
15	Energy Purchasing	X	X	X		SD 300 AND 20					
16	Food Services	X	X	X		SD 25					
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance	X	X	X		SSCIP, ICRMT					
20	Investment Pools	X	X	X		SD 21, NSSEO, 25, 26, 214					
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment	X	X	X		NSSEO					
24	Professional Development	X	X	X		NSSEO					
25	Shared Personnel	X	X	X		NSSEO, SD: 21, 25, 26, 57, 59, 211, 214					
26	Special Education Cooperatives	X	X	X		NSSEO					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation	X	X	X		SD 21					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

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

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

School District Name: Prospect Heights School District No. 23  
 RCDT Number: 05-016-0230-02

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	346,056	0	346,056	335,305	0	335,305
2. Special Area Administration Services	2330	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0
4. Direction of Business Support Services	2510	163,738	0	163,738	176,144	0	176,144
5. Internal Services	2570	45,978	0	45,978	31,000	0	31,000
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		555,772	0	555,772	542,449	0	542,449
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							-2%

**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.



4.

3.

- 2. page 24 other differences includes refunded debt
- 1. page 24 long term debt issued includes proceeds from capital lease.

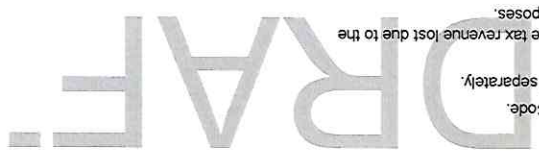
Type Below.

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

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Reference Pages.

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- 5 Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- 6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- 8 Educational Fund (10) - Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenses.
- 11 Payment towards the retirement or lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).
- 12 Only abatement 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 5/20-6 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)





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**[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	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>					
3	<p>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.</p>					
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> <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>					
5	<p><b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i></p>					
6						
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	17,896,643	1,726,574	1,799,203	156,533	21,578,953
9	Direct Expenditures	18,447,047	1,576,387	1,577,652		21,601,086
10	Difference	(550,404)	150,187	221,551	156,533	(22,133)
11	Fund Balance - June 30, 2019	5,464,236	901,259	1,072,904	160,511	7,598,910
12						
13	Unbalanced - however, a deficit reduction plan is not required at this time.					
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.	
<p>1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LFA letterhead are embedded in the "Opinion-Notes 34" tab.</p> <p>2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.</p> <p>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.</p> <p>4. All Other accounts and functions labeled "(describe &amp; itemize)" are properly noted on the "Itemization 33" tab.</p> <p>5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.</p> <p>6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).</p> <p>7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).</p> <p>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.</p> <p>9. All entries were entered to the nearest whole dollar amount.</p>	
<p><b>Balancing Schedule</b></p> <p>Check this Section for Error Messages</p> <p>The following assures that various entries are in balance. Any out of balance condition is followed by an error message in <b>RED</b> 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.</p>	
Description:	
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	OK
3. Page 3: Financial Information must be completed.	OK
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 - Cash Balances cannot be negative.	OK
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) FRS: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	OK
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 M13 must = Cell M41.	OK
General Long-Term Debt, Cell N13 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	OK
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	OK
Note: Explain any unreconcilable differences in the itemization sheet.	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	OK
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
11. Page 5: "On behalf" payments to the Educational Fund	OK
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero.	OK
Page 27: The 9 Month ADA must be entered on Line 78.	OK
Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
Page 31: SHARED OUTSOURCED SERVICES, completed.	OK
Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME		RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Prospect Heights School District No. 23		05-016-0230-02	066-005340
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)			
Evans, Marshall and Pease, PC 1875 Hicks Road Rolling Meadows			
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>			
700 Schoenbeck Road Prospect Heights		60070	
NAME OF AUDIT SUPERVISOR		CPA FIRM TELEPHONE NUMBER	
Jeffery M. Rollefson, CPA		847-221-5700	
E-MAIL ADDRESS:		FAX NUMBER	
jeff@empcpa.com		847-221-5701	

**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



Prospect Heights School District No. 23

05-016-0230-02

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

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Prospect Heights School District No. 23  
05-016-0230-02  
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

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

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**Prospect Heights School District No. 23**  
**05-016-0230-02**  
**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 # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year (C) 7/1/17-6/30/18	Year (D) 7/1/18-6/30/19	Year (E) 7/1/17-6/30/18	Year (F) 7/1/18-6/30/19			
US DEPARTMENT OF EDUCATION PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION									
TITLE I - LOW INCOME	84.010	18-4300-00	76,540	83,765	152,360	7,945		160,305	173,603
TITLE I - LOW INCOME	84.010	19-4300-00		98,446		131,494		PROJ END 8/31	164,807
TITLE I - IMPROVEMENT & ACCOUNTABILITY	84.010	19-4331-00		5,000		5,000		PROJ END 9/30	15,000
TITLE II - TEACHER QUALITY	84.367	18-4932-00	15,877	15,735	31,612			31,612	34,483
TITLE II - TEACHER QUALITY	84.367	19-4932-00		14,752		27,435		PROJ END 8/31	35,608
TITLE III - LANG INST PROG - LIPLP	84.365	18-4909-00	28,863	11,671	40,534			40,534	40,534
TITLE III - LANG INST PROG - LIPLP	84.365	19-4909-00		18,761		32,938		PROJ END 8/31	45,165
TITLE IVA - STUDENT SUPPORT & ACADEMIC ENRICHMENT	84.424	19-4400-00		1,425		3,258		PROJ END 8/31	19,211
IDEA ROOM AND BOARD	84.027	18-4625-00		16,277		16,277		16,277	N/A
IDEA ROOM AND BOARD	84.027	19-4625-00		81,450		81,450		81,450	N/A
PASSED THROUGH THE NORTHWEST SUBURBAN SPECIAL EDUCATION ORGANIZATION									
IDEA SPECIAL EDUCATION - PRESCHOOL (M)	84.173	18-4600-00	12,418	5,113	17,531			17,531	N/A
IDEA SPECIAL EDUCATION - PRESCHOOL (M)	84.173	19-4600-00		10,297		17,890		17,890	N/A
IDEA SPECIAL EDUCATION - FLOW THROUGH (M)	84.027	18-4620-00	214,039	70,092	284,131			284,131	N/A

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

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

The accompanying notes are an integral part of this schedule.

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



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

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Prospect Heights School District No. 23  
05-016-0230-02  
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 # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/18-6/30/19 (F)			
IDEA SPECIAL EDUCATION FLOW THROUGH (M)	84.027	19-4620-00		166,453		277,088		277,088	N/A
<b>TOTAL US DEPARTMENT OF EDUCATION</b>				<b>599,237</b>		<b>600,775</b>			
<b>US DEPARTMENT OF AGRICULTURE</b> <b>PASSED THROUGH THE ILLINOIS STATE BOARD OF</b> <b>EDUCATION</b>									
NATIONAL SCHOOL LUNCH	10.555	18-4210-00	163,509	34,324	168,730	29,103	197,833	N/A	
NATIONAL SCHOOL LUNCH	10.555	19-4210-00		153,041		153,041	153,041	N/A	
SCHOOL BREAKFAST	10.553	18-4220-00	19,906	5,085	20,585	4,406	24,991	N/A	
SCHOOL BREAKFAST	10.553	19-4220-00		25,866		25,866	25,866	N/A	
COMMODITIES - non cash	10.555	FY19		19,022		19,022	19,022	N/A	
FRESH FRUITS AND VEG - non cash	10.555	FY19		19,927		19,927	19,927	N/A	
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>				<b>257,265</b>		<b>251,365</b>			

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

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

The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees



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

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Prospect Heights School District No. 23  
05-016-0230-02  
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 # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/18-6/30/19 (F)			
US DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH THE ILLINOIS HEALTHCARE & FAMILY SERVICES									
MEDICAID MATCHING - ADM OUTREACH	93.778	19-4991-00		14,729		28,479		28,479	N/A
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				14,729		28,479			
<b>TOTAL FEDERAL AWARDS</b>				871,231		880,619			

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

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

The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees



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

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**Prospect Heights School District No. 23**  
**05-016-0230-02**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2019**

**Note 1: Basis of Presentation**<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Prospect Heights School District No. 23 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs**<sup>6</sup>

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

YES X NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Prospect Heights School District No. 23 provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Prospect Heights School District No. 23 and is included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555) **:	\$19,022	Total Non-Cash	\$38,949
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$19,927		

**Note 5: Other Information**

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0

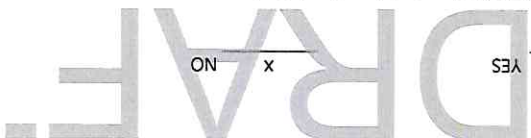
Loans/Loan Guarantees Outstanding at June 30:  
 District had Federal grants requiring matching expenditures

(Yes/No)	no
----------	----

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

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (\$200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)





**Prospect Heights School District No. 23**  
**05-016-0230-02**  
**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:

Qualified

(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

• Material weakness(es) identified? YES  None Reported

• Significant Deficiency(ies) identified that are not considered to be material weakness(es)? YES  None Reported

• Noncompliance material to the financial statements noted? YES  None Reported

• Material weakness(es) identified? YES  None Reported

• Significant Deficiency(ies) identified that are not considered to be material weakness(es)? YES  None Reported

• Material weakness(es) identified? YES  None Reported

• Significant Deficiency(ies) identified that are not considered to be material weakness(es)? YES  None Reported

• Material weakness(es) identified? YES  None Reported

• Significant Deficiency(ies) identified that are not considered to be material weakness(es)? YES  None Reported

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

Unmodified

(Unmodified, Qualified, Adverse, Disclaimer?)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES  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
84.173	IDEA Special Education - preschool	17,890
84.027	IDEA Special Education - flowthrough	277,088
84.027	IDEA - Room and Board	97,727
<b>Total Amount Tested as Major</b>		<b>\$392,705</b>

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

% tested as Major

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

\$750,000.00

Auditee qualified as low-risk auditee?

YES  NO

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

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

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

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

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Prospect Heights School District No. 23  
 05-016-0230-02  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup> 2019- none 2. THIS FINDING IS:  New  Year originally reported?  Repeat from Prior Year?

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3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

9. Management's response<sup>13</sup>

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).  
<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.  
<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

Prospect Heights School District No. 23  
 05-016-0230-02  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

<b>1. FINDING NUMBER:</b> <sup>14</sup>	<u>2019- none</u>	<b>2. THIS FINDING IS:</b>	<input type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior Year?	<input type="checkbox"/> Year originally reported?
<hr/>					
<b>3. Federal Program Name and Year:</b>					
<hr/>					
<b>4. Project No.:</b>					
<hr/>					
<b>5. CFDA No.:</b>					
<hr/>					
<b>6. Passed Through:</b>					
<hr/>					
<b>7. Federal Agency:</b>					
<hr/>					
<b>8. Criteria or specific requirement (including statutory, regulatory, or other citation)</b>					
<hr/>					
<hr/>					
<b>9. Condition</b> <sup>15</sup>					
<hr/>					
<b>10. Questioned Costs</b> <sup>16</sup>					
<hr/>					
<b>11. Context</b> <sup>17</sup>					
<hr/>					
<b>12. Effect</b>					
<hr/>					
<b>13. Cause</b>					
<hr/>					
<b>14. Recommendation</b>					
<hr/>					
<b>15. Management's response</b> <sup>18</sup>					
<hr/>					
<hr/>					

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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

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Prospect Heights School District No. 23

05-016-0230-02

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>

Year Ending June 30, 2019

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

Finding Number

Condition

Current Status<sup>20</sup>

none

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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.