

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>05-016-2110.17</b>				Name of Auditing Firm: <b>Baker Tilly Virchow Krause, LLP</b>	
County Name: <b>Cook</b>				Name of Audit Manager: <b>Michael Malatt</b>	
Name of School District/Joint Agreement: <b>Township High School District 211</b>				Address: <b>1301 W. 22nd Street, Suite 400</b>	
Address: <b>1750 South Roselle Road</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>		City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>	
City: <b>Palatine</b>				Phone Number: <b>630-990-3131</b> Fax Number: <b>630-990-0039</b>	
Email Address:				IL License Number (9 digit): <b>066-0104260</b> Expiration Date:	
Zip Code: <b>60067</b>				Email Address:	
<p align="center"><b><u>Annual Financial Report</u></b></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				<p align="center"><b><u>Single Audit Status:</u></b></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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): <b>Lauren C. Hummel</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:lhummel@d211.org">lhummel@d211.org</a>		Email Address:		Email Address:	
Telephone: <b>847-755-6600</b> Fax Number: <b>847-755-6814</b>		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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



TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	<a href="#">2</a>
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	<a href="#">2</a>
Financial Profile Information .....	FP Info	<a href="#">3</a>
Estimated Financial Profile Summary.....	Financial Profile	<a href="#">4</a>
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	<a href="#">5 - 6</a>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<a href="#">7 - 8</a>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<a href="#">9 - 14</a>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<a href="#">15 - 22</a>
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<a href="#">23</a>
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	<a href="#">24</a>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<a href="#">25</a>
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<a href="#">26</a>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<a href="#">27 - 28</a>
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	<a href="#">29</a>
Indirect Cost Rate - Computation.....	ICR Computation	<a href="#">30</a>
<b>Report on Shared Services or Outsourcing</b> .....	Shared Outsourced Serv.	<a href="#">31</a>
<b>Administrative Cost Worksheet</b> .....	AC	<a href="#">32</a>
<b>Itemization Schedule</b> .....	ITEMIZATION	<a href="#">33</a>
<b>Reference Page</b> .....	REF	<a href="#">34</a>
<b>Notes, Opinion Letters, etc.</b> .....	Opinion-Notes	<a href="#">35</a>
<b>Deficit Reduction Calculation</b> .....	Deficit AFR Sum Calc	<a href="#">36</a>
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	<a href="#">:</a>
<b>Single Audit Section</b>		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	<a href="#">37 - 46</a>

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 \(Part 100\)](#)

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

## AUDITOR'S QUESTIONNAIRE

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

### **PART A - FINDINGS**

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

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

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

### **PART C - OTHER ISSUES**

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

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Baker Tilly Virchow Krause, LLP**  
*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

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





	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2018</b>				Equalized Assessed Valuation (EAV):				7,463,311,883				
8													
9	<b>Educational</b>			<b>Operations &amp; Maintenance</b>			<b>Transportation</b>			<b>Combined Total</b>		<b>Working Cash</b>	
10	Rate(s):	0.023315		+	0.004277		+	0.001175		=	0.028770		0.000345
11													
13	<b>B. Results of Operations *</b>												
14													
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>			
16	254,925,785			235,713,047			19,212,738			105,417,532			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>				
23	0		+	0		+	0		+	0		+	0
24	<b>Other</b>		<b>Total</b>										
25	0		=	0									
26	** The numbers shown are the sum of entries on page 24.												
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,						514,968,520					
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)						Acct						
37	Outstanding:.....						511		0				
38													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
60													
61													



	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following website for reference to the Financial Profile)  
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** Township High School District 211  
**District Code:** 05-016-2110.17  
**County Name:** Cook

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	105,417,532.00	0.414	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	254,925,785.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	235,713,047.00	0.925	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	254,925,785.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00		<b>Value</b>	1.40
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Possible Adjustment:		0		
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>3</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	108,232,458.00	165.30	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	654,758.46		<b>Value</b>	0.30
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	182,511,560.44		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H37)		0.00	100.00	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		514,968,519.93		<b>Value</b>	0.40

**Total Profile Score: 3.90 \***

**Estimated 2020 Financial Profile Designation: RECOGNITION**

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		431,895	1,163,017	661	34,958	65,660		98,010		76,348
5	Investments	120	78,207,433	18,503,028	6,030	5,248,374	4,317,340	166,578	4,545,743		1,063,106
6	Taxes Receivable	130	80,081,986	14,696,272		4,038,360	5,037,268		1,191,942		
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	2,505,346			1,077,342					
9	Other Receivables	160	568,611	165,725		46,483	30,950	18,179	30,474		8,467
10	Inventory	170	3,339,871								
11	Prepaid Items	180	64,000	345,864		78,963					
12	Other Current Assets (Describe & Itemize)	190	200,570								
13	<b>Total Current Assets</b>		<b>165,399,712</b>	<b>34,873,906</b>	<b>6,691</b>	<b>10,524,480</b>	<b>9,451,218</b>	<b>184,757</b>	<b>5,866,169</b>	<b>0</b>	<b>1,147,921</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	5,916,080	544,289	1,902	104,525		1,197,544			46,235
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	1,038,608	106,238		142,638	285,101				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	82,355,216	15,739,741		4,089,439	4,610,832	10,243	1,209,961		4,771
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>89,309,904</b>	<b>16,390,268</b>	<b>1,902</b>	<b>4,336,602</b>	<b>4,895,933</b>	<b>1,207,787</b>	<b>1,209,961</b>	<b>0</b>	<b>51,006</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	18,483,638	4,789	6,187,878	4,555,285	(1,023,030)	0	0	1,096,915
39	Unreserved Fund Balance	730	76,089,808	0	0	0	0	0	4,656,208	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>165,399,712</b>	<b>34,873,906</b>	<b>6,691</b>	<b>10,524,480</b>	<b>9,451,218</b>	<b>184,757</b>	<b>5,866,169</b>	<b>0</b>	<b>1,147,921</b>

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		2,274,443		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	(8,132)		
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>2,266,311</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,456,291	
17	Building & Building Improvements	230		326,958,180	
18	Site Improvements & Infrastructure	240		44,468,147	
19	Capitalized Equipment	250		43,533,538	
20	Construction in Progress	260		8,110,088	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			0
23	<b>Total Capital Assets</b>			<b>424,526,244</b>	<b>0</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	2,266,311		
34	<b>Total Current Liabilities</b>		<b>2,266,311</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	<b>Total Long-Term Liabilities</b>				<b>0</b>
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			424,526,244	
41	<b>Total Liabilities and Fund Balance</b>		<b>2,266,311</b>	<b>424,526,244</b>	<b>0</b>



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	433,118								
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	3,985								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990	4,200,000	3,000,000			1,000,000				
76	<b>Total Other Uses of Funds</b>		4,637,103	3,000,000	0		1,000,000	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(4,637,103)	(3,000,000)	437,103		(1,000,000)	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3,650,016	3,881,263	(7,359)		444,343	(430,346)	(11,493,588)	2,600,013	0
79	<b>Fund Balances - July 1, 2018</b>		72,439,792	14,602,375	12,148		5,743,535	4,985,631	10,470,558	2,056,195	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2019</b>		76,089,808	18,483,638	4,789		6,187,878	4,555,285	(1,023,030)	4,656,208	0



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(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
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					226,024					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	2,115,403	422,324	121	118,213	121,638	131,643	72,466	0	37,988
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		2,115,403	422,324	121	118,213	121,638	131,643	72,466	0	37,988
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	1,936,821								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	388,565								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	232,993								
74	Other Food Service (Describe & Itemize)	1690	504,315								
75	<b>Total Food Service</b>		3,062,694								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	89,830								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	694,920	198,425							
82	<b>Total District/School Activity Income</b>		784,750	198,425							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	1,351,173								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	5,200								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbook Income</b>		1,356,373								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910		429,121							
96	Contributions and Donations from Private Sources	1920	206,550								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	374,233	23,918		297	149				
100	Payments of Surplus Moneys from TIF Districts	1960	185,447	690,693	35,000						
101	Drivers' Education Fees	1970	101,900								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	27,390								
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	500,792	706,268		78,632					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
108	<b>Total Other Revenue from Local Sources</b>		1,396,312	1,850,000	35,000	78,929	149	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	181,609,361	33,436,009	(7,359)	8,930,224	10,367,964	131,643	2,600,013	0	37,988
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	12,137,281								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	<b>Total Unrestricted Grants-In-Aid</b>		12,137,281	0	0	0	0	0		0	0
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	861,064								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	817,755								
129	Special Education - Orphanage - Summer Individual	3130	44,395								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	<b>Total Special Education</b>		1,723,214	0		0					
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	330,947								
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235									
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	<b>Total Career and Technical Education</b>		330,947	0			0				
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	<b>Total Bilingual Ed</b>		0				0				







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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(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
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	<b>Total Stimulus Programs</b>		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	51,900								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	47,123								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	353,499								
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	232,986								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	275,060								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	457,963								
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		8,191,696	0	0	0	0	0		0	0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	8,191,696	0	0	0	0	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		204,472,598	33,436,009	(7,359)	14,417,165	10,367,964	131,643	2,600,013	0	37,988

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	65,820,529	12,631,925	260,894	1,558,814	403,361	39,174	2,830,086		83,544,783
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200-1220)	1200	20,051,281	5,407,355	224,836	139,178			20,160		25,842,810
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300	601,163	25,156	22,311	16,559					665,189
13	CTE Programs	1400	7,616,264	1,507,808	128,002	406,580	10,496	17,021	351,575		10,037,746
14	Interscholastic Programs	1500	8,033,207	159,520	1,103,416	518,606	15,000	329,956	106,169		10,265,874
15	Summer School Programs	1600	2,220,992	35,371	101,673	7,091				16,140	2,381,267
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	391,078	69,634	503,667	405		95	785		965,664
18	Bilingual Programs	1800	2,678,896	753,145		3,685			1,612		3,437,338
19	Truant Alternative & Optional Programs	1900	32,147	315	92,308						124,770
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912									0
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>107,445,557</b>	<b>20,590,229</b>	<b>2,437,107</b>	<b>2,650,918</b>	<b>428,857</b>	<b>386,246</b>	<b>3,310,387</b>	<b>16,140</b>	<b>137,265,441</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	1,727,936	488,518	848,323	12,427		525	920		3,078,649
37	Guidance Services	2120	7,154,116	1,562,393	40,213	679,954		4,300	520		9,441,496
38	Health Services	2130	726,483	240,309	4,936	36,093			203		1,008,024
39	Psychological Services	2140	2,174,985	400,349							2,575,334
40	Speech Pathology & Audiology Services	2150	1,177,657	156,564							1,334,221
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	2,114,774	1,312,487							3,427,261
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>15,075,951</b>	<b>4,160,620</b>	<b>893,472</b>	<b>728,474</b>	<b>0</b>	<b>4,825</b>	<b>1,643</b>	<b>0</b>	<b>20,864,985</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	1,813,138	201,621	254,105	33,581		964			2,303,409
45	Educational Media Services	2220	1,395,708	442,502	148,326	64,160			10,118		2,060,814
46	Assessment & Testing	2230			222,315						222,315
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,208,846</b>	<b>644,123</b>	<b>624,746</b>	<b>97,741</b>	<b>0</b>	<b>964</b>	<b>10,118</b>	<b>0</b>	<b>4,586,538</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310			456,028	2,659		35,507			494,194
50	Executive Administration Services	2320	430,976	43,137	9,215	4,170		2,148			489,646
51	Special Area Administration Services	2330	882,575	144,763	14,860	1,725					1,043,923
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,313,551</b>	<b>187,900</b>	<b>480,103</b>	<b>8,554</b>	<b>0</b>	<b>37,655</b>	<b>0</b>	<b>0</b>	<b>2,027,763</b>





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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	<b>30 - DEBT SERVICES (DS)</b>										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
161	DEBT SERVICES (DS)	5000									
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,985			3,985
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						433,118			433,118
170											
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
172	<b>Total Debt Services</b>	<b>5000</b>			0			437,103			437,103
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				0			437,103			437,103
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(444,462)
176											
177	<b>40 - TRANSPORTATION FUND (TR)</b>										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	5,913,241	1,852,944	1,657,401	1,284,217	2,176,046		64,507	24,466	12,972,822
183	Other Support Services (Describe & Itemize)	2900									0
184	<b>Total Support Services</b>	<b>2000</b>	<b>5,913,241</b>	<b>1,852,944</b>	<b>1,657,401</b>	<b>1,284,217</b>	<b>2,176,046</b>	<b>0</b>	<b>64,507</b>	<b>24,466</b>	<b>12,972,822</b>
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
188	Payments for Regular Programs	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0









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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
347	<b>SUPPORT SERVICES - BUSINESS</b>										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Services	2540					1,083,293				1,083,293
350	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	1,083,293	0	0	0	1,083,293
351	Other Support Services (Describe & Itemize)	2900									0
352	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	1,083,293	0	0	0	1,083,293
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	<b>Total Payments to Other Govt Units</b>							0			0
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
365	<b>Total Debt Service</b>	<b>5000</b>						0			0
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
367	<b>Total Disbursements/Expenditures</b>		0	0	0	0	1,083,293	0	0	0	1,083,293
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(1,045,305)</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	82,884,015
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	
8	Special Education Programs (Functions 1200-1220)	1200	25,098,093
9	Special Education Programs Pre-K	1225	
10	Remedial and Supplemental Programs K-12	1250	
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	701,900
13	CTE Programs	1400	10,301,792
14	Interscholastic Programs	1500	10,272,568
15	Summer School Programs	1600	2,812,100
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	884,255
18	Bilingual Programs	1800	3,133,773
19	Truant Alternative & Optional Programs	1900	138,400
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>136,226,896</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	3,127,194
37	Guidance Services	2120	9,557,227
38	Health Services	2130	995,431
39	Psychological Services	2140	2,524,300
40	Speech Pathology & Audiology Services	2150	1,286,800
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	3,458,500
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>20,949,452</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	2,115,415
45	Educational Media Services	2220	2,041,553
46	Assessment & Testing	2230	274,000
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,430,968</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	501,500
50	Executive Administration Services	2320	487,800
51	Special Area Administration Services	2330	1,053,800
52	Tort Immunity Services	2360 - 2370	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,043,100</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	10,500,559
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>10,500,559</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	268,900
60	Fiscal Services	2520	970,558
61	Operation & Maintenance of Plant Services	2540	
62	Pupil Transportation Services	2550	
63	Food Services	2560	5,789,930
64	Internal Services	2570	117,400
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,146,788</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	
69	Information Services	2630	702,500
70	Staff Services	2640	689,050
71	Data Processing Services	2660	4,600,000
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>5,991,550</b>
73	Other Support Services (Describe & Itemize)	2900	7,000
74	<b>Total Support Services</b>	<b>2000</b>	<b>51,069,417</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>32,587</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>	
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
78	Payments for Regular Programs	4110	
79	Payments for Special Education Programs	4120	
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	
82	Payments for Community College Programs	4170	310,000
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>310,000</b>
85	Payments for Regular Programs - Tuition	4210	208,000
86	Payments for Special Education Programs - Tuition	4220	8,264,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	20,000
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>8,492,000</b>
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>8,802,000</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	
114	<b>Total Direct Disbursements/Expenditures</b>		<b>196,130,900</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	
124	Operation & Maintenance of Plant Services	2540	28,404,500
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>28,404,500</b>
128	Other Support Services (Describe & Itemize)	2900	
129	<b>Total Support Services</b>	<b>2000</b>	<b>28,404,500</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400	
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	
149	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	
151	<b>Total Direct Disbursements/Expenditures</b>		<b>28,404,500</b>
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
154	<b>30 - DEBT SERVICES (DS)</b>		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	
158	Payments for Special Education Programs	4120	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>	<b>0</b>
161	<b>DEBT SERVICES (DS)</b>	<b>5000</b>	
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
163	Tax Anticipation Warrants	5110	
164	Tax Anticipation Notes	5120	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
166	State Aid Anticipation Certificates	5140	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>3,985</b>
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>	
170	(Lease/Purchase Principal Retired) <sup>11</sup>		433,115
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	
172	<b>Total Debt Services</b>	<b>5000</b>	<b>437,100</b>
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	
174	<b>Total Disbursements/ Expenditures</b>		<b>437,100</b>
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
176			
177	<b>40 - TRANSPORTATION FUND (TR)</b>		
178	<b>SUPPORT SERVICES (TR)</b>		
179	<b>SUPPORT SERVICES - PUPILS</b>		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
181	<b>SUPPORT SERVICES - BUSINESS</b>		
182	Pupil Transportation Services	2550	13,144,000
183	Other Support Services (Describe & Itemize)	2900	
184	<b>Total Support Services</b>	<b>2000</b>	<b>13,144,000</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>	
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
188	Payments for Regular Programs	4110	
189	Payments for Special Education Programs	4120	
190	Payments for Adult/Continuing Education Programs	4130	
191	Payments for CTE Programs	4140	
192	Payments for Community College Programs	4170	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>	
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
199	Tax Anticipation Warrants	5110	
200	Tax Anticipation Notes	5120	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
202	State Aid Anticipation Certificates	5140	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
206	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	
208	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	
210	<b>Total Disbursements/ Expenditures</b>		<b>13,144,000</b>
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
212			
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
215	Regular Programs	1100	1,245,000
216	Pre-K Programs	1125	
217	Special Education Programs (Functions 1200-1220)	1200	1,380,000
218	Special Education Programs - Pre-K	1225	
219	Remedial and Supplemental Programs - K-12	1250	
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	40,000
222	CTE Programs	1400	107,000
223	Interscholastic Programs	1500	332,000
224	Summer School Programs	1600	96,000
225	Gifted Programs	1650	
226	Driver's Education Programs	1700	16,000
227	Bilingual Programs	1800	150,000
228	Truants' Alternative & Optional Programs	1900	
229	<b>Total Instruction</b>	<b>1000</b>	<b>3,366,000</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
231	<b>SUPPORT SERVICES - PUPILS</b>		
232	Attendance & Social Work Services	2110	53,000
233	Guidance Services	2120	281,000
234	Health Services	2130	76,000
235	Psychological Services	2140	36,000
236	Speech Pathology & Audiology Services	2150	
237	Other Support Services - Pupils (Describe & Itemize)	2190	377,000
238	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>823,000</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
240	Improvement of Instruction Services	2210	50,000
241	Educational Media Services	2220	122,000
242	Assessment & Testing	2230	
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>172,000</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
245	Board of Education Services	2310	2,000,000
246	Executive Administration Services	2320	26,000



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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
247	Service Area Administrative Services	2330	41,000
248	Claims Paid from Self Insurance Fund	2361	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
250	Unemployment Insurance Pymts	2363	
251	Insurance Payments (Regular or Self-Insurance)	2364	
252	Risk Management and Claims Services Payments	2365	
253	Judgment and Settlements	2366	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
255	Reciprocal Insurance Payments	2368	
256	Legal Services	2369	
257	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,067,000</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
259	Office of the Principal Services	2410	551,000
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>551,000</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>		
263	Direction of Business Support Services	2510	39,000
264	Fiscal Services	2520	104,000
265	Facilities Acquisition & Construction Services	2530	
266	Operation & Maintenance of Plant Services	2540	1,850,000
267	Pupil Transportation Services	2550	993,000
268	Food Services	2560	386,000
269	Internal Services	2570	15,000
270	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,387,000</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>		
272	Direction of Central Support Services	2610	
273	Planning, Research, Development, & Evaluation Services	2620	
274	Information Services	2630	45,000
275	Staff Services	2640	62,000
276	Data Processing Services	2660	252,000
277	<b>Total Support Services - Central</b>	<b>2600</b>	<b>359,000</b>
278	Other Support Services (Describe & Itemize)	2900	
279	<b>Total Support Services</b>	<b>2000</b>	<b>7,359,000</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>	
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
288	Tax Anticipation Warrants	5110	
289	Tax Anticipation Notes	5120	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
291	State Aid Anticipation Certificates	5140	
292	Other (Describe & Itemize)	5150	
293	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	
295	<b>Total Disbursements/Expenditures</b>		<b>10,725,000</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	<b>60 - CAPITAL PROJECTS (CP)</b>		
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>	
300	<b>SUPPORT SERVICES - BUSINESS</b>		
301	Facilities Acquisition and Construction Services	2530	13,290,000
302	Other Support Services (Describe & Itemize)	2900	
303	<b>Total Support Services</b>	<b>2000</b>	<b>13,290,000</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>	
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>		
306	Payments to Regular Programs (In-State)	4110	
307	Payments for Special Education Programs	4120	
308	Payments for CTE Programs	4140	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	
312	<b>Total Disbursements/ Expenditures</b>		<b>13,290,000</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
314			
315	<b>70 - WORKING CASH (WC)</b>		
316			
317	<b>80 - TORT FUND (TF)</b>		
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
319	Claims Paid from Self Insurance Fund	2361	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
321	Unemployment Insurance Payments	2363	
322	Insurance Payments (Regular or Self-Insurance)	2364	
323	Risk Management and Claims Services Payments	2365	
324	Judgment and Settlements	2366	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	
328	Property Insurance (Buildings & Grounds)	2371	
329	Vehicle Insurance (Transporation)	2372	
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>	
332	Payments for Regular Programs	4110	
333	Payments for Special Education Programs	4120	
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>	<b>0</b>
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>	
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
337	Tax Anticipation Warrants	5110	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
339	Other Interest or Short-Term Debt	5150	
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	
342	<b>Total Disbursements/Expenditures</b>		<b>0</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
344			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>		
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>	
347	<b>SUPPORT SERVICES - BUSINESS</b>		
348	Facilities Acquisition & Construction Services	2530	
349	Operation & Maintenance of Plant Services	2540	3,000,000
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,000,000</b>
351	Other Support Services (Describe & Itemize)	2900	
352	<b>Total Support Services</b>	<b>2000</b>	<b>3,000,000</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>	
354	Payments to Regular Programs	4110	
355	Payments to Special Education Programs	4120	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>	
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>		
360	Tax Anticipation Warrants	5110	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	
365	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	
367	<b>Total Disbursements/Expenditures</b>		<b>3,000,000</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2018 Levy)</b>	<b>Taxes Received (from 2017 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2018 Levy)</b>	<b>Estimated Taxes Due (from the 2018 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	170,540,072	91,619,835	78,920,237	174,022,047	82,402,212
5	Operations & Maintenance	29,965,260	16,807,121	13,158,139	31,920,584	15,113,463
6	Debt Services **	(42,480)		(42,480)		0
7	Transportation	8,507,058	4,617,341	3,889,717	8,769,391	4,152,050
8	Municipal Retirement	4,788,029	2,530,695	2,257,334	4,806,372	2,275,677
9	Capital Improvements	0		0		0
10	Working Cash	2,527,547	1,355,730	1,171,817	2,574,842	1,219,112
11	Tort Immunity	0		0		0
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	4,937,355	2,680,022	2,257,333	5,089,978	2,409,956
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>221,222,841</b>	<b>119,610,744</b>	<b>101,612,097</b>	<b>227,183,214</b>	<b>107,572,470</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

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

	<b>SCHEDULE OF LONG-TERM DEBT</b>									
	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2018</b>	<b>Issued July 1, 2018 thru June 30, 2019</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2018 thru June 30, 2019</b>	<b>Outstanding Ending June 30, 2019</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Capital Lease - Apple, Inc.	06/15/15	1,722,000	7	433,118	0	0	433,118	0	0
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			1,722,000		433,118	0	0	433,118	0	0

51 • Each type of debt issued must be identified separately with the amount:

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2018</b>										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					101,900
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					153,998
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	0	0	0	255,898
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000					255,898
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	0	0	0	255,898
24	<b>Ending Cash Basis Fund Balance as of June 30, 2019</b>						0	0	0	0	0
25	<b>Reserved Fund Balance</b>					714					
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0

28 **SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>**

29

30 Yes  No  Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

31 If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

32

34 *In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.*

35 **Expenditures:**

36	Workers' Compensation Act and/or Workers' Occupational Disease Act	
37	Unemployment Insurance Act	
38	Insurance (Regular or Self-Insurance)	
39	Risk Management and Claims Service	
40	Judgments/Settlements	
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
43	Legal Services	
44	Principal and Interest on Tort Bonds	

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

47

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2018</b>	<b>Add: Additions July 1, 2018 thru June 30, 2019</b>	<b>Less: Deletions July 1, 2018 thru June 30 2019</b>	<b>Cost Ending June 30, 2019</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2018</b>	<b>Add: Depreciation Allowable July 1, 2018 thru June 30, 2019</b>	<b>Less: Depreciation Deletions July 1, 2018 thru June 30, 2019</b>	<b>Accumulated Depreciation Ending June 30, 2019</b>	<b>Ending Balance Undepreciated June 30, 2019</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	1,456,291			1,456,291						1,456,291
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	320,773,495	6,394,681	209,996	326,958,180	50	135,138,498	9,701,509	56,222	144,783,785	182,174,395
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	38,759,012	10,275,251	4,566,116	44,468,147	20	27,925,476	3,156,630	4,287,375	26,794,731	17,673,416
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251				0	10				0	0
13	5 Yr Schedule	252	28,678,540	1,963,059	225,056	30,416,543	5	19,508,429	1,571,063	202,049	20,877,443	9,539,100
14	3 Yr Schedule	253	12,461,000	2,176,046	1,520,051	13,116,995	3	10,640,542	1,178,899	1,487,267	10,332,174	2,784,821
15	<b>Construction in Progress</b>	<b>260</b>	<b>9,763,634</b>	<b>15,727,597</b>	<b>17,381,143</b>	<b>8,110,088</b>	<b>--</b>					<b>8,110,088</b>
16	<b>Total Capital Assets</b>	<b>200</b>	<b>411,891,972</b>	<b>36,536,634</b>	<b>23,902,362</b>	<b>424,526,244</b>		<b>193,212,945</b>	<b>15,608,101</b>	<b>6,032,913</b>	<b>202,788,133</b>	<b>221,738,111</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				<b>4,199,583</b>	<b>10</b>		<b>419,958</b>			
18	<b>Allowable Depreciation</b>								<b>16,028,059</b>			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	196,185,479
9	O&M	Expenditures 15-22, L151		Total Expenditures		26,554,746
10	DS	Expenditures 15-22, L174		Total Expenditures		437,103
11	TR	Expenditures 15-22, L210		Total Expenditures		12,972,822
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		10,798,310
13	TORT	Expenditures 15-22, L342		Total Expenditures		0
14				<b>Total Expenditures</b>	\$	<b>246,948,460</b>
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
16						
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		65,780
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		665,189
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		2,381,267
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		11,706
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		8,265,521
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		1,056,819
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		3,442,117
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		3,214,102
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		692,959
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		433,118
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		2,176,046
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		64,507
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		42,409
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		118,817
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		0
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75						
76				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	\$	<b>22,630,357</b>
77				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>224,318,103</b>
78				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>		<b>11,410.00</b>
79				<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	<b>19,659.78</b>
80						



	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
81	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	105,724
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		54,520
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		3,062,694
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		983,175
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		1,351,173
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		5,200
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		429,121
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		1,723,214
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		330,947
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		35,006
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		153,998
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		5,486,941
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		77,065
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		2,139,960
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		1,171,869
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		29,999
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,002,651
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		1,078,855
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		255,979
137	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
138	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
139	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		51,900
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		47,123
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		353,499
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		232,986
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		275,060
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		457,963
171	ED-TR-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>		<b>3,975,419</b>
172	ED-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>		<b>188,238</b>
174				<b>Total Deductions for PCTC Computation Line 84 through Line 172</b>	\$	<b>26,060,280</b>
175				<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 174)</b>		<b>198,257,823</b>
176				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>16,028,059</b>
177				<b>Total Allowance for PCTC Computation (Line 175 plus Line 176)</b>		<b>214,285,883</b>
178				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>		<b>11,410,000</b>
179				<b>Total Estimated PCTC (Line 177 divided by Line 178) * \$</b>		<b>18,780.53</b>
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					







Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			3,051,456	355,255	2,696,201



	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										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Township High School District 211										
7	05-016-2110.17										
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>										
10	<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X	X	Secondary School Cooperative Risk Management Program					
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives		X	X	X	Northwest Suburban Special Education Organization					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing		X	X	X	State of IL Joint Purch Program, US Communites, NJPA, Sourcewell & others					
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements		X	X	X	Northwest Educational Council for Student Success					
33	Other										
34											
35	<b>Additional space for Column (D) - Barriers to Implementation:</b>										
36											
37											
38											
40	<b>Additional space for Column (E) - Name of LEA :</b>										
41											
42											
43											

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

1. Assets - Other Current Assets, page 5, line 12, column C:	Flex Plan Deposit	\$	150,000.00
	Deposit for A/P Processor	\$	50,570.00
		\$	200,570.00
2. Revenues-Other Food Service, page 10, line 74, column C:	Vending	\$	332,085.00
	SWEP	\$	8,162.00
	Catering	\$	164,068.00
		\$	504,315.00
3. Revenues-Other District/School Activity Revenue, page 10, line 81, column C	Key & ID Fees	\$	24,066.00
	PE Uniform & lock sales	\$	57,968.00
	AP Testing Fees	\$	609,425.00
	Miscellaneous Fees	\$	3,461.00
		\$	694,920.00
4. Revenues-Other Revenue from Local Sources-Other Local Revenues, page 11, line 107 column C	iPad Sales	\$	298,595.00
	Recycling/Sale of Surplus	\$	77,510.00
	Special Ed Transition Industries	\$	7,020.00
	Rebates	\$	16,800.00
	Cash discount	\$	1,482.00
	Miscellaneous	\$	99,385.00
		\$	500,792.00
5. Revenues-Other Revenue from Local Sources-Other Local Revenues, page 11, line 107 column D	Energy Rebates	\$	459,796.00
	Impact Fees	\$	67,156.00
	Settlements/Forfeitures	\$	100,000.00
	Miscellaneous	\$	79,316.00
		\$	706,268.00
6. Revenues-Other Revenue from Local Sources-Other Local Revenues, page 11, line 107 column F	Rebates	\$	78,632.00
7. Revenues from State Sources-Other Restricted Revenue from State Sources; page 12, line 171, column C	National Board Certifications	\$	10,500.00
	State Library Grant	\$	8,664.00
	IMSA/IL Innovation Talent	\$	57,901.00
		\$	77,065.00
8. Revenues from Federal Sources-Title IV, Title IV-Other; page 13, line 215, column C:	Safe & Drug Free Schools	\$	29,999.00
9. Revenues from Federal Sources-Other Restricted Revenue from Federal Sources; page 14, line 272, column C	USDA Food Commodities	\$	300,388.00
	DRS/Step Program	\$	157,575.00
		\$	457,963.00
10. Expenditures-Support Services-Other Support Services-Pupils; page 15, line 41, column C	Student Supervisor Salaries	\$	2,114,774.00
11. Expenditures-Support Services-Other Support Services-Pupils; page 15, line 41, column D	Student Supervisor Benefits	\$	1,312,487.00
12. Expenditures-Support Services-Other Support Services; page 16, line 73, column F	Student support	\$	201.00
13. Expenditures-MR/SS-Support Services-Pupils; page 19, line 231, column D:	Student Supervisor Benefits	\$	360,901.00



05-016-2110.17

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

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

School District Name: Township High School District 211  
 RCDT Number: 05-016-2110.17

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	489,646		489,646	512,300		512,300
2. Special Area Administration Services	2330	1,043,923		1,043,923	1,072,300		1,072,300
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	256,879	0	256,879	263,900		263,900
5. Internal Services	2570	115,385		115,385	113,300		113,300
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>1,905,833</b>	<b>0</b>	<b>1,905,833</b>	<b>1,961,800</b>	<b>0</b>	<b>1,961,800</b>
<b>9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)</b>							<b>3%</b>

**CERTIFICATION**

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

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

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

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

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

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

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

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the function—e.g. alternate revenue bonds (Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



C:\Users\jr10490\  
Desktop\211\2019  
\_06\_30\_Township



C:\Users\jr10490\  
Desktop\211\2019  
\_06\_30\_Township



C:\Users\jr10490\  
Desktop\211\D211  
CAFR (2019).pdf

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>• If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	<b>Direct Revenues</b>	204,472,598	33,436,009	14,417,165	2,600,013	254,925,785
9	<b>Direct Expenditures</b>	196,185,479	26,554,746	12,972,822		235,713,047
10	<b>Difference</b>	8,287,119	6,881,263	1,444,343	2,600,013	<b>19,212,738</b>
11	<b>Fund Balance - June 30, 2019</b>	76,089,808	18,483,638	6,187,878	4,656,208	<b>105,417,532</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

## Audit Checklist

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Township High School District 211</b>	RCDT NUMBER <b>05-016-2110.17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-0104260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Lauren C. Hummel</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly Virchow Krause, LLP</b> <b>1301 W. 22nd Street, Suite 400</b> <b>Oak Brook</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>1750 South Roselle Road</b> <b>Palatine</b>		E-MAIL ADDRESS:	
<b>60067</b>		NAME OF AUDIT SUPERVISOR <b>Michael Malatt</b>	
		CPA FIRM TELEPHONE NUMBER <b>630-990-3131</b>	FAX NUMBER <b>630-990-0039</b>

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

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

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

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

**Township High School District 211**  
**05-016-2110.17**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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



**Township High School District 211**  
**05-016-2110.17**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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 finding and should be reported separately, even if both are on same program)  
 36. Questioned Costs have been calculated where there are questioned costs  
 37. Questioned Costs are separated by project year and by program (and sub-project, if necessary).  
 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
 - Should be based on actual amount of interest earned  
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding  
 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.  
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Township High School District 211  
05-016-2110.17**

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2019**

**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$	8,191,696
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 29, Line 11			300,388
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		(275,060)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>8,217,024</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Administrative fees netted with Medicaid Admin Outreach in the financial statements	\$	(861)
Value of Commodities is included in the Account Summary 7-8, Line 7 Total	\$	(300,388)

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$</b>	<b>7,915,775</b>
--------------------------------------	-----------	------------------

Total Current Year Federal Revenues Reported on SEFA:		\$	7,915,775
Federal Revenues	Column D		

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:


ADJUSTED SEFA FEDERAL REVENUE:	\$	7,915,775
--------------------------------	----	-----------

DIFFERENCE:	\$	-
-------------	----	---

**Township High School District 211**  
**05-016-2110.17**  
**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 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
<b>US Department of Education Passed Through Illinois State Board of Education (ISBE) TITLE I GRANTS TO LOCAL EDUCATION AGENCIES</b>											
Title I - Low Income PY18	84.010	18-4300-00	904,358	0	904,358	0	0	0	0	904,358	2,063,091
Title I - Low Income PY19	84.010	19-4300-00	0	1,171,869	0	0	1,171,869	0	0	1,171,869	1,902,354
<b>Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES</b>			<b>904,358</b>	<b>1,171,869</b>	<b>904,358</b>	<b>0</b>	<b>1,171,869</b>	<b>0</b>	<b>0</b>	<b>2,076,227</b>	<b>3,965,445</b>
<b>TITLE IV STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b>											
Title IV - Part A PY18	84.424	18-4400-00	29,900	0	29,900	0	0	0	0	29,900	29,999
Title IV - Part A PY19	84.424	19-4400-00	0	29,999	0	0	29,999	0	0	29,999	29,999
<b>Subtotal - 84.424- TITLE IV STUDENT SUPPORT AND ACADEMIC ENRICHMENT</b>			<b>29,900</b>	<b>29,999</b>	<b>29,900</b>	<b>0</b>	<b>29,999</b>	<b>0</b>	<b>0</b>	<b>59,899</b>	<b>59,998</b>
<b>ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>											
Title III - Lang. Inst. Prog. - Limited Eng. (IEP) PY19	84.365	19-4905-00	0	51,900	0	0	51,900	0	0	51,900	51,900
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY18	84.365	18-4909-00	62,212	0	62,212	0	0	0	0	62,212	67,626
Title III - Lang. Inst. Prog. - Limited Eng. (LIPLEP) PY19	84.365	19-4909-00	0	47,123	0	0	47,123	0	0	47,123	73,214
<b>Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS</b>			<b>62,212</b>	<b>99,023</b>	<b>62,212</b>	<b>0</b>	<b>99,023</b>	<b>0</b>	<b>0</b>	<b>161,235</b>	<b>192,740</b>
<b>IMPROVING TEACHER QUALITY STATE GRANTS</b>											
Title II - Teacher Quality PY18	84.367	18-4932-00	278,679	0	278,679	0	0	0	0	278,679	330,443
Title II - Teacher Quality PY19	84.367	19-4932-00	0	353,499	0	0	353,499	0	0	353,499	386,316
<b>Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS</b>			<b>278,679</b>	<b>353,499</b>	<b>278,679</b>	<b>0</b>	<b>353,499</b>	<b>0</b>	<b>0</b>	<b>632,178</b>	<b>716,759</b>
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>											
<b>SPECIAL EDUCATION GRANTS TO STATES</b>											
Fed. Sp. Ed. - IDEA Room and Board PY18	84.027	18-4625-XC	0	344,765	344,765	0	0	0	0	344,765	N/A
Fed. Sp. Ed. - IDEA Room and Board PY18	84.027	18-4625-00	379,683	214,988	535,203	0	59,468	0	0	594,671	N/A
Fed. Sp. Ed. - IDEA Room and Board PY19	84.027	19-4625-XC	0	0	0	0	564,011	0	0	564,011	N/A
Fed. Sp. Ed. - IDEA Room and Board PY19	84.027	19-4625-00	0	519,101	0	0	625,594	0	0	625,595	N/A

**Township High School District 211**  
**05-016-2110.17**  
**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 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
<b>Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES</b>			379,683	1,078,854	879,968	0	1,249,073	0	0	2,129,042	0
<b>Total US Department of Education Passed Through Illinois State Board of Education</b>			1,654,832	2,733,244	2,155,117	0	2,903,463	0	0	5,058,581	4,934,942
<b>US Department of Education Passed Through the Northwest Suburban Special Education SPECIAL EDUCATION GRANTS TO STATES</b>											
IDEA - Flow Through PY18	84.027	18-4620-00	1,986,595	0	1,986,595	0	0	0	0	1,986,595	N/A
IDEA - Flow Through PY19	84.027	19-4620-00	0	2,002,651	0	0	2,002,651	0	0	2,002,651	N/A
<b>Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES</b>			1,986,595	2,002,651	1,986,595	0	2,002,651	0	0	3,989,246	0
<b>Total US Department of Education Passed Through the Northwest Suburban Special</b>			1,986,595	2,002,651	1,986,595	0	2,002,651	0	0	3,989,246	0
<b>Total 84.024 - SPECIAL EDUCATION GRANTS TO STATES/SPECIAL EDUCATION</b>			2,366,278	3,081,505	2,866,563	0	3,251,724	0	0	6,118,288	0
<b>US Department of Education Passed Through the Illinois Department of Human Services REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES</b>											
Div. of Rehab Services - STEP - Vocational Services PY18	84.126	18-4999-00	124,957	0	124,957	0	0	0	0	124,957	N/A
Div. of Rehab Services - STEP - Vocational Services PY19	84.126	19-4999-00	0	157,574	0	0	157,574	0	0	157,574	N/A
<b>Subtotal - 84.126 - REHABILITATION SERVICES VOCATIONAL REHABILITATION</b>			124,957	157,574	124,957	0	157,574	0	0	282,531	0
<b>Total US Department of Education Passed Through the Illinois Department of Human</b>			124,957	157,574	124,957	0	157,574	0	0	282,531	0
<b>US Department of Education Passed Through Northwest Suburban Education to Careers CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES</b>											
V.E. Perkins - Title IIC Secondary PY18	84.048	18-4770-00	269,052	0	269,052	0	0	0	0	269,052	N/A
V.E. Perkins - Title IIC Secondary PY19	84.048	19-4770-00	0	255,979	0	0	255,979	0	0	255,979	N/A
<b>Subtotal - 84.243 - CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS</b>			269,052	255,979	269,052	0	255,979	0	0	525,031	0

**Township High School District 211**  
**05-016-2110.17**  
**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 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
<b>Total US Department of Education Passed Through Northwest Suburban Education to</b>			<b>269,052</b>	<b>255,979</b>	<b>269,052</b>	<b>0</b>	<b>255,979</b>	<b>0</b>	<b>0</b>	<b>525,031</b>	<b>0</b>
<b>US Department of Education Passed Through Illinois Community College Board ADULT EDUCATION - BASIC GRANTS TO STATES</b>											
Adult Education - Basic Institutional PY18	84.002	18-4810-00	141,682	0	141,682	0	0	0	0	141,682	N/A
Adult Education - Basic Institutional PY19	84.002	19-4810-00	0	93,852	0	0	93,852	0	0	93,852	N/A
<b>Subtotal - 84.002 - ADULT EDUCATION - BASIC GRANTS TO STATES</b>			<b>141,682</b>	<b>93,852</b>	<b>141,682</b>	<b>0</b>	<b>93,852</b>	<b>0</b>	<b>0</b>	<b>235,534</b>	<b>0</b>
<b>Total US Department of Education Passed Through Illinois Community College Board:</b>			<b>141,682</b>	<b>93,852</b>	<b>141,682</b>	<b>0</b>	<b>93,852</b>	<b>0</b>	<b>0</b>	<b>235,534</b>	<b>0</b>
<b>US Department of Defense Passed Through Illinois State Board of Education (ISBE)</b>											
<b>CHILD NUTRITION CLUSTER</b>											
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>											
Fresh Fruits and Vegetables PY18 (M)	10.555	18-4999-00	110,819	0	110,819	0	0	0	0	110,819	N/A
Fresh Fruits and Vegetables PY19 (M)	10.555	19-4999-00	0	107,101	0	0	107,101	0	0	107,101	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>110,819</b>	<b>107,101</b>	<b>110,819</b>	<b>0</b>	<b>107,101</b>	<b>0</b>	<b>0</b>	<b>217,920</b>	<b>0</b>
<b>Total US Department of Defense Passed Through Illinois State Board of Education</b>			<b>110,819</b>	<b>107,101</b>	<b>110,819</b>	<b>0</b>	<b>107,101</b>	<b>0</b>	<b>0</b>	<b>217,920</b>	<b>0</b>
<b>US Department of Agriculture Passed Through Illinois State Board of Education (ISBE)</b>											
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>											
National School Lunch Program PY18 (M)	10.555	18-4210-00	1,370,938	366,679	1,370,938	0	366,679	0	0	1,737,617	N/A
National School Lunch Program PY19 (M)	10.555	19-4210-00	0	1,263,529	0	0	1,263,529	0	0	1,263,529	N/A
Food Commodities PY18 (M)	10.555	18-4999-00	180,281	0	180,281	0	0	0	0	180,281	N/A
Food Commodities PY19 (M)	10.555	19-4999-00	0	193,287	0	0	193,287	0	0	193,287	N/A
<b>Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>1,551,219</b>	<b>1,823,495</b>	<b>1,551,219</b>	<b>0</b>	<b>1,823,495</b>	<b>0</b>	<b>0</b>	<b>3,374,714</b>	<b>0</b>
<b>Total - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM</b>			<b>1,662,038</b>	<b>1,930,596</b>	<b>1,662,038</b>	<b>0</b>	<b>1,930,596</b>	<b>0</b>	<b>0</b>	<b>3,592,634</b>	<b>0</b>

**Township High School District 211**  
**05-016-2110.17**  
**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 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
<b>SCHOOL BREAKFAST PROGRAM</b>											
School Breakfast Program PY18 (M)	10.553	18-4220-00	350,256	81,183	350,256	0	81,183	0	0	431,439	N/A
School Breakfast Program PY19 (M)	10.553	19-4220-00	0	331,148	0	0	331,148	0	0	331,148	N/A
<b>Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM</b>			<b>350,256</b>	<b>412,331</b>	<b>350,256</b>	<b>0</b>	<b>412,331</b>	<b>0</b>	<b>0</b>	<b>762,587</b>	<b>0</b>
<b>SUMMER FOOD SERVICE PROGRAM FOR CHILDREN</b>											
Summer Food Service Program PY19 (M)	10.559	19-4225-00	0	97,421	0	0	97,421	0	0	97,421	N/A
<b>Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN</b>			<b>0</b>	<b>97,421</b>	<b>0</b>	<b>0</b>	<b>97,421</b>	<b>0</b>	<b>0</b>	<b>97,421</b>	<b>0</b>
<b>Total US Department of Agriculture Passed Through Illinois State Board of Education</b>											
			<b>1,901,475</b>	<b>2,333,247</b>	<b>1,901,475</b>	<b>0</b>	<b>2,333,247</b>	<b>0</b>	<b>0</b>	<b>4,234,722</b>	<b>0</b>
<b>Total Child Nutrition Cluster (US Department of Agriculture and US Department of Health and Human Services Passed Through Illinois Department of)</b>											
			<b>2,012,294</b>	<b>2,440,348</b>	<b>2,012,294</b>	<b>0</b>	<b>2,440,348</b>	<b>0</b>	<b>0</b>	<b>4,452,642</b>	<b>0</b>
<b>US Department of Health and Human Services Passed Through Illinois Department of</b>											
<b>MEDICAID CLUSTER</b>											
<b>MEDICAL ASSISTANCE PROGRAM</b>											
Medicaid Matching - Administrative Outreach PY18	93.778	18-4991-00	267,284	0	267,284	0	0	0	0	267,284	N/A
Medicaid Matching - Administrative Outreach PY19	93.778	19-4991-00	0	232,127	0	0	232,127	0	0	232,127	N/A
<b>Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM</b>			<b>267,284</b>	<b>232,127</b>	<b>267,284</b>	<b>0</b>	<b>232,127</b>	<b>0</b>	<b>0</b>	<b>499,411</b>	<b>0</b>
<b>Total Medicaid Cluster (US Department of Health and Human Services Passed Through Illinois Department of)</b>											
			<b>267,284</b>	<b>232,127</b>	<b>267,284</b>	<b>0</b>	<b>232,127</b>	<b>0</b>	<b>0</b>	<b>499,411</b>	<b>0</b>
<b>Total Federal Awards</b>											
			<b>6,456,696</b>	<b>7,915,775</b>	<b>6,956,981</b>	<b>0</b>	<b>8,085,994</b>	<b>0</b>	<b>0</b>	<b>15,042,976</b>	<b>4,934,942</b>

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

**Township High School District 211**  
**05-016-2110.17**  
**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 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)			

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

The accompanying notes are an integral part of this schedule.

<sup>4</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included

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

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

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

**Township High School District 211**  
**05-016-2110.17**  
**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 Township High School District 211 and is presented on the Modified Accrual Basis. 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 \_\_\_\_\_ X NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, **Township High School District 211** 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 [Entity #XYZ] and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	<u>\$193,287</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$107,101</u>	Total Non-Cash
		<b>\$300,388</b>

**Note 5: Other Information**

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

Property	<u>\$0</u>
Auto	<u>\$0</u>
General Liability	<u>\$0</u>
Workers Compensation	<u>\$0</u>
Loans/Loan Guarantees Outstanding at June 30:	<u>\$0</u>
District had Federal grants requiring matching expenditures	<u>No</u>
	(Yes/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)



**Township High School District 211**  
**05-016-2110.17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2019**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555, 10.559	Child Nutrition Cluster	2,440,348
	<b>Total Amount Tested as Major</b>	<b>\$2,440,348</b>

**Total Federal Expenditures for 7/1/18-6/30/19** \$8,085,994  
 % tested as Major 30.18%

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

Auditee qualified as low-risk auditee?   X   YES        NO

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

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

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

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



Township High School District 211  
 05-016-2110.17  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ending June 30, 2019

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup>      **2019- N/A**      2. THIS FINDING IS:       New       Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_      5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

<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

**Township High School District 211**  
**05-016-2110.17**  
**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**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
NONE		

---

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.