

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"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>		
School District/Joint Agreement Number: 41-057-0110-26				Name of Auditing Firm: SCHEFFEL BOYLE		
County Name: MADISON AND JERSEY				Name of Audit Manager: STEVEN C. PEMBROOK		
Name of School District/Joint Agreement: ALTON COMMUNITY UNIT SCHOOL DISTRICT #11		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		Address: 322 STATE STREET		
Address: 550 LANDMARKS BLVD				City: ALTON	State: IL	Zip Code: 62002
City: ALTON				Phone Number: 618-465-4288	Fax Number: 618-462-3818	
Email Address: mschell@altonschools.org				IL License Number (9 digit): 066.005101	Expiration Date: 11/30/2019	
Zip Code: 62002				Email Address: steve.pembrook@scheffelboyle.com		
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>				<p align="center"><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>		<p align="center">ISBE Use Only</p>
<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):		Township Treasurer Name (type or print)				
Email Address:		Email Address:				
Telephone:	Fax Number:	Telephone:	Fax Number:			
Signature & Date:		Signature & Date:				
				<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
				Regional Superintendent/Cook ISC Name (Type or Print):		
				Email Address:		
				Telephone:		
				Fax Number:		
				Signature & Date:		

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23. Illinois Administrative Code 100, Subtitle A, Chapter 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 embed 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
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		1				1
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						1

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Scheffel Boyle

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	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year <u>2018</u>			Equalized Assessed Valuation (EAV):					708,851,133						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.021500			+ 0.005250			+ 0.002000			= 0.028750			0.000500		
11															
12															
13	B. Results of Operations *														
14															
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
16	64,241,088			61,858,878			2,382,210			10,387,064					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
18															
19															
20	C. Short-Term Debt **														
21															
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates						
23	0		0		0		0		0			0			
24	Other		Total												
25	0		0												
26	** The numbers shown are the sum of entries on page 24.														
27															
28	D. Long-Term Debt														
29	Check the applicable box for long-term debt allowance by type of district.														
30															
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		97,821,456												
32	<input checked="" 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		56,365,105										
38															
39															
40	E. Material Impact on Financial Position														
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
42	Attach sheets as needed explaining each item checked.														
43															
44	<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															
59															
60															
61															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	ESTIMATED FINANCIAL PROFILE SUMMARY																	
2	(Go to the following website for reference to the Financial Profile)																	
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																	
4																		
5																		
6																		
7	District Name: ALTON COMMUNITY UNIT SCHOOL DISTRICT #11																	
8	District Code: 41-057-0110-26																	
9	County Name: MADISON AND JERSEY																	
10																		
11	1. Fund Balance to Revenue Ratio:																	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)						Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	10,387,064.00	Ratio	0.163	Score	3					
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)						Funds 10, 20, 40, & 70,		63,898,554.00			Weight	0.35					
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)						Minus Funds 10 & 20		(342,534.00)			Value	1.05					
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																	
16	2. Expenditures to Revenue Ratio:																	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)						Funds 10, 20 & 40	Total	61,858,878.00	Ratio	0.968	Score	4					
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)						Funds 10, 20, 40 & 70,		63,898,554.00			Adjustment	0					
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)						Minus Funds 10 & 20		(342,534.00)			Weight	0.35					
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																	
21	Possible Adjustment:																	
22																		
23	3. Days Cash on Hand:																	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)						Funds 10, 20 40 & 70	Total	10,387,064.00	Days	60.44	Score	2					
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)						Funds 10, 20, 40 divided by 360		171,830.22			Weight	0.10					
26												Value	0.20					
27	4. Percent of Short-Term Borrowing Maximum Remaining:																	
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)						Funds 10, 20 & 40	Total	0.00	Percent	100.00	Score	4					
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)						(.85 x EAV) x Sum of Combined Tax Rates		17,322,549.56			Weight	0.10					
30												Value	0.40					
31	5. Percent of Long-Term Debt Margin Remaining:																	
32	Long-Term Debt Outstanding (P3, Cell H37)							Total	56,365,105.00	Percent	42.37	Score	2					
33	Total Long-Term Debt Allowed (P3, Cell H31)								97,821,456.35			Weight	0.10					
34												Value	0.20					
35																		
36	Total Profile Score: 3.25 *																	
37	Estimated 2020 Financial Profile Designation: <u>REVIEW</u>																	
38																		
39																		
40																		
41																		
42																		

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

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

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	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		2,737,408	2,744,279	75,926	371,648	1,251,127		4,533,729	685,795	722,246
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140		3,850,000							
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		2,737,408	6,594,279	75,926	371,648	1,251,127	0	4,533,729	685,795	722,246
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	3,850,000								
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		3,850,000	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	3,518,289		75,926		1,206,366			645,199	689,392
39	Unreserved Fund Balance	730	(4,630,881)	6,594,279		371,648	44,761		4,533,729	40,596	32,854
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		2,737,408	6,594,279	75,926	371,648	1,251,127	0	4,533,729	685,795	722,246

See notes to financial statements.

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)		Account Groups		
2			Acct. #	Agency Fund	General Fixed Assets
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		815,809		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		815,809		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,204,599	
17	Building & Building Improvements	230		44,697,267	
18	Site Improvements & Infrastructure	240		32,290,004	
19	Capitalized Equipment	250		1,439,646	
20	Construction in Progress	260		41,340	
21	Amount Available in Debt Service Funds	340			75,926
22	Amount to be Provided for Payment on Long-Term Debt	350			56,289,179
23	Total Capital Assets			80,672,856	56,365,105
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	815,809		
34	Total Current Liabilities		815,809		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			56,365,105
37	Total Long-Term Liabilities				56,365,105
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			80,672,856	
41	Total Liabilities and Fund Balance		815,809	80,672,856	56,365,105

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
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	20,829,580	4,231,634	8,504,308	1,425,317	1,907,731	0	396,619	3,610,526	357,647
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	24,180,810	0	0	3,762,393	30,519	0	0	0	0
7	FEDERAL SOURCES	4000	9,332,156	0	444,314	82,579	201,288	0	0	0	0
8	Total Direct Receipts/Revenues		54,342,546	4,231,634	8,948,622	5,270,289	2,139,538	0	396,619	3,610,526	357,647
9	Receipts/Revenues for "On Behalf" Payments ²	3998	21,457,119								
10	Total Receipts/Revenues		75,799,665	4,231,634	8,948,622	5,270,289	2,139,538	0	396,619	3,610,526	357,647
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	36,020,163				839,111				
13	Support Services	2000	15,105,764	2,771,773		6,314,242	675,828	0		3,307,109	760,744
14	Community Services	3000	1,591,474	0		3,013	13,326				
15	Payments to Other Districts & Governmental Units	4000	52,449	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	10,005,992	0	0			0	0
17	Total Direct Disbursements/Expenditures		52,769,850	2,771,773	10,005,992	6,317,255	1,528,265	0		3,307,109	760,744
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	21,457,119	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		74,226,969	2,771,773	10,005,992	6,317,255	1,528,265	0		3,307,109	760,744
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,572,696	1,459,861	(1,057,370)	(1,046,966)	611,273	0	396,619	303,417	(403,097)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110			300,000	1,200,000					
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			759,558						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			28,318						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	1,165,249		207,980						
44	Total Other Sources of Funds		1,165,249	0	1,295,856	1,200,000	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

See notes to financial statements.

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 ¹²	8110							1,500,000		
48	Transfer of Working Cash Fund Interest ¹²	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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410		342,534							
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		417,024							
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		28,318							
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									
76	Total Other Uses of Funds		0	787,876	0	0	0	0	1,500,000	0	0
77	Total Other Sources/Uses of Funds		1,165,249	(787,876)	1,295,856	1,200,000	0	0	(1,500,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,737,945	671,985	238,486	153,034	611,273	0	(1,103,381)	303,417	(403,097)
79	Fund Balances - July 1, 2018		(3,850,537)	5,922,294	(162,560)	218,614	639,854		5,637,110	382,378	1,125,343
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		(1,112,592)	6,594,279	75,926	371,648	1,251,127	0	4,533,729	685,795	722,246

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		14,729,047	3,596,628	8,449,849	1,370,137	688,481		342,534	3,578,125	342,534
6	Leasing Purposes Levy ⁸	1130		342,534							
7	Special Education Purposes Levy	1140	274,017								
8	FICA/Medicare Only Purposes Levies	1150					1,123,503				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		15,003,064	3,939,162	8,449,849	1,370,137	1,811,984	0	342,534	3,578,125	342,534
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	10,021	664	5,661	916	1,211		229	2,391	229
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	4,822,848				62,169				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		4,832,869	664	5,661	916	63,380	0	229	2,391	229
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	368								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	47,169								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		47,537								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				35,883					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					35,883					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	118,440	58,959	44,981	18,381	32,367		53,856	30,010	14,884
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		118,440	58,959	44,981	18,381	32,367	0	53,856	30,010	14,884
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	59,482								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	15,669								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		75,151								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	43,551								
78	Admissions - Other (Describe & Itemize)	1719	12,736								
79	Fees	1720	34,270								
80	Book Store Sales	1730	550								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		91,107	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	219,230								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	543								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		219,773								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	60,917								
96	Contributions and Donations from Private Sources	1920	500								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	56,270								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			3,817						

See notes to financial statements.

**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)
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	323,952	232,849							
108	Total Other Revenue from Local Sources		441,639	232,849	3,817	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	20,829,580	4,231,634	8,504,308	1,425,317	1,907,731	0	396,619	3,610,526	357,647
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	21,426,678								
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	Total Unrestricted Grants-In-Aid		21,426,678	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	699,363								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	438,165								
129	Special Education - Orphanage - Summer Individual	3130	12,818								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		1,150,346	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	190,468				3,518				
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235	3,000								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		193,468	0			3,518				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

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

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
146	State Free Lunch & Breakfast	3360	66,674								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	84,107								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				1,643,027					
153	Transportation - Special Education	3510				1,832,920					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		3,475,947	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695	75,947				1,069				
159	Early Childhood - Block Grant	3705	908,682			286,446	25,367				
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	274,908				565				
169	Total Restricted Grants-In-Aid		2,754,132	0	0	3,762,393	30,519	0	0	0	0
170	Total Receipts from State Sources	3000	24,180,810	0	0	3,762,393	30,519	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001	10,310								
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		10,310	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

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)
186	Title V - Rural Education Initiative (REI)	4107									
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	2,491,058								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	852,412								
194	Summer Food Service Program	4225	39,290								
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		3,382,760				0				
199	TITLE I										
200	Title I - Low Income	4300	2,063,908			2,888	24,599				
201	Title I - Low Income - Neglected, Private	4305	7,343				140				
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	3,919								
204	Total Title I		2,075,170	0		2,888	24,739				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421	357,729			79,691	5,958				
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		357,729	0		79,691	5,958				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	147,693				14,650				
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	2,131,696				151,300				
214	Fed - Spec Education - IDEA - Room & Board	4625	683								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		2,280,072	0		0	165,950				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	85,732								
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		85,732	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									

See notes to financial statements.

**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
237	Qualified Zone Academy Bond Tax Credits	4866			444,314						
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	444,314	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	315,162				2,478				
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	130,723								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	488,226								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	206,272				2,163				
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		9,321,846	0	444,314	82,579	201,288	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	9,332,156	0	444,314	82,579	201,288	0	0	0	0
268	Total Direct Receipts/Revenues		54,342,546	4,231,634	8,948,622	5,270,289	2,139,538	0	396,619	3,610,526	357,647

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	15,085,833	2,263,223	94,887	226,763		342		561	17,671,609
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	401,033	86,286	1,947	30,992	3,529				523,787
8	Special Education Programs (Functions 1200-1220)	1200	8,606,461	1,826,172	36,192	58,758					10,527,583
9	Special Education Programs Pre-K	1225	676,960	157,309	2,185	9,200					845,654
10	Remedial and Supplemental Programs K-12	1250	1,303,760	294,444	86,615	162,482					1,847,301
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300				33,070					33,070
13	CTE Programs	1400	495,181	53,119	11,872	81,859	63,955				705,986
14	Interscholastic Programs	1500	566,040	12,884	57,760	53,495		22,252			712,431
15	Summer School Programs	1600	175,138	1,945		466					177,549
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	124,975	9,939		3,318					138,232
18	Bilingual Programs	1800	45,650	357		29					46,036
19	Truant Alternative & Optional Programs	1900	64,330	952		1,813					67,095
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						2,723,830			2,723,830
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 Progrms - Private Tuition	1922									0
33	Total Instruction ¹⁰	1000	27,545,361	4,706,630	291,458	662,245	67,484	2,746,424	0	561	36,020,163
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	830,509	132,728	107	831					964,175
37	Guidance Services	2120	305,672	51,588		828					358,088
38	Health Services	2130	250,521	33,562	235,339	17,198					536,620
39	Psychological Services	2140	461,147	56,613	5,743	8,135					531,638
40	Speech Pathology & Audiology Services	2150			46,639	6,784					53,423
41	Other Support Services - Pupils (Describe & Itemize)	2190			10,135	12,165					22,300
42	Total Support Services - Pupils	2100	1,847,849	274,491	297,963	45,941	0	0	0	0	2,466,244
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	417,088	44,725	160,056	17,024					638,893
45	Educational Media Services	2220	416,506	85,309	4,560	17,454					523,829
46	Assessment & Testing	2230	150	2	217	3,234					3,603
47	Total Support Services - Instructional Staff	2200	833,744	130,036	164,833	37,712	0	0	0	0	1,166,325
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	7,250	814	221,154	102,533		17,007		5,282	354,040
50	Executive Administration Services	2320	216,126	19,900	1,963	3,470		1,810			243,269
51	Special Area Administration Services	2330	141,464	29,504	2,566	1,619					175,153
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	364,840	50,218	225,683	107,622	0	18,817	0	5,282	772,462

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	2,977,950	438,514	150,823	94,293	59	7,536		300	3,669,475
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	2,977,950	438,514	150,823	94,293	59	7,536	0	300	3,669,475
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	133,149	14,649	2,977	839		25			151,639
60	Fiscal Services	2520	106,586	18,628	163	547					125,924
61	Operation & Maintenance of Plant Services	2540	8,413	1,608	3,405,730	43				3,546	3,419,340
62	Pupil Transportation Services	2550			6,598						6,598
63	Food Services	2560	160,349	44,713	2,447,974	8,447	8,016				2,669,499
64	Internal Services	2570	44,018	7,701	780						52,499
65	Total Support Services - Business	2500	452,515	87,299	5,864,222	9,876	8,016	25	0	3,546	6,425,499
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620			2,500						2,500
69	Information Services	2630									0
70	Staff Services	2640	140,068	17,317	14,255	1,552					173,192
71	Data Processing Services	2660	173,031	18,963	176,670	21,956					390,620
72	Total Support Services - Central	2600	313,099	36,280	193,425	23,508	0	0	0	0	566,312
73	Other Support Services (Describe & Itemize)	2900	28,892	5,527	4,549	479					39,447
74	Total Support Services	2000	6,818,889	1,022,365	6,901,498	319,431	8,075	26,378	0	9,128	15,105,764
75	COMMUNITY SERVICES (ED)	3000	133,333	27,691	51,909	911,213	467,328				1,591,474
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			3,053						3,053
84	Total Payments to Other Govt Units (In-State)	4100			3,053			0			3,053
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						49,396			49,396
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						49,396			49,396
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	Total Payments to Other Govt Units	4000			3,053			49,396			52,449
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110									0

See notes to financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt	5150									0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200									0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		34,497,583	5,756,686	7,247,918	1,892,889	542,887	2,822,198	0	9,689	52,769,850
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,572,696
116											
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					221,916				221,916
124	Operation & Maintenance of Plant Services	2540	987,646	153,930	726,666	507,344	156,616			17,655	2,549,857
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	987,646	153,930	726,666	507,344	378,532	0	0	17,655	2,771,773
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	987,646	153,930	726,666	507,344	378,532	0	0	17,655	2,771,773
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Programs	4140									0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400									0
139	Total Payments to Other Govt Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		987,646	153,930	726,666	507,344	378,532	0	0	17,655	2,771,773
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,459,861
153											

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						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	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,760,372			2,760,372
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									
170	(Lease/Purchase Principal Retired) ¹¹							7,241,354			7,241,354
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,266			4,266
172	Total Debt Services	5000			0			10,005,992			10,005,992
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				0			10,005,992			10,005,992
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,057,370)
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550			6,049,603	239,067					6,288,670
183	Other Support Services (Describe & Itemize)	2900	23,604	1,968							25,572
184	Total Support Services	2000	23,604	1,968	6,049,603	239,067	0	0	0	0	6,314,242
185	COMMUNITY SERVICES (TR)	3000			3,013						3,013
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	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
196	Total Payments to Other Govt Units	4000			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
197	DEBT SERVICES (TR)	5000									
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
208	Total Debt Services	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Disbursements/ Expenditures		23,604	1,968	6,052,616	239,067	0	0	0	0	6,317,255
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,046,966)
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Programs	1100		254,779							254,779
216	Pre-K Programs	1125		18,465							18,465
217	Special Education Programs (Functions 1200-1220)	1200		460,210							460,210
218	Special Education Programs - Pre-K	1225		33,338							33,338
219	Remedial and Supplemental Programs - K-12	1250		18,579							18,579
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		8,234							8,234
223	Interscholastic Programs	1500		30,870							30,870
224	Summer School Programs	1600		7,944							7,944
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		1,812							1,812
227	Bilingual Programs	1800		3,810							3,810
228	Truants' Alternative & Optional Programs	1900		1,070							1,070
229	Total Instruction	1000		839,111							839,111
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		23,004							23,004
233	Guidance Services	2120		8,911							8,911
234	Health Services	2130		13,974							13,974
235	Psychological Services	2140		6,334							6,334
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupils	2100		52,223							52,223
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		22,951							22,951
241	Educational Media Services	2220		23,637							23,637
242	Assessment & Testing	2230		2							2
243	Total Support Services - Instructional Staff	2200		46,590							46,590
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310		738							738
246	Executive Administration Services	2320		10,644							10,644

See notes to financial statements.

**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)	Func #	(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
247	Service Area Administrative Services	2330		11,924							11,924
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
250	Unemployment Insurance Pymts	2363									0
251	Insurance Payments (Regular or Self-Insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		127,601							127,601
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	Total Support Services - General Administration	2300		150,907							150,907
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410		168,875							168,875
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		168,875							168,875
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510		10,105							10,105
264	Fiscal Services	2520		16,948							16,948
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Services	2540		157,076							157,076
267	Pupil Transportation Services	2550									0
268	Food Services	2560		27,508							27,508
269	Internal Services	2570		7,015							7,015
270	Total Support Services - Business	2500		218,652							218,652
271	SUPPORT SERVICES - CENTRAL										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development, & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640		9,151							9,151
276	Data Processing Services	2660		26,373							26,373
277	Total Support Services - Central	2600		35,524							35,524
278	Other Support Services (Describe & Itemize)	2900		3,057							3,057
279	Total Support Services	2000		675,828							675,828
280	COMMUNITY SERVICES (MR/SS)	3000		13,326							13,326
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Govt Units	4000		0							0
286	DEBT SERVICES (MR/SS)	5000									
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Services - Interest	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Disbursements/Expenditures			1,528,265				0			1,528,265
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										611,273
297											

See notes to financial statements.

**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)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)										
306	Payments to Regular Programs (In-State)	4110									0
307	Payments for Special Education Programs	4120									0
308	Payments for CTE Programs	4140									0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
310	Total Payments to Other Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
314											
315	70 - WORKING CASH (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			856,313						856,313
321	Unemployment Insurance Payments	2363			53,210						53,210
322	Insurance Payments (Regular or Self-Insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,695,296	269,883	359,917	1,152	33,920		15,848		2,376,016
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369			21,570						21,570
328	Property Insurance (Buildings & Grounds)	2371									0
329	Vehicle Insurance (Transporation)	2372									0
330	Total Support Services - General Administration	2000	1,695,296	269,883	1,291,010	1,152	33,920	0	15,848	0	3,307,109
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICES (TF)	5000									
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt	5150									0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									
342	Total Disbursements/Expenditures		1,695,296	269,883	1,291,010	1,152	33,920	0	15,848	0	3,307,109
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										303,417

**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	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	SUPPORT SERVICES - BUSINESS										
348	Facilities Acquisition & Construction Services	2530			63,043		697,701				760,744
349	Operation & Maintenance of Plant Services	2540									0
350	Total Support Services - Business	2500	0	0	63,043	0	697,701	0	0	0	760,744
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	63,043	0	697,701	0	0	0	760,744
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	Total Payments to Other Govt Units	4000						0			0
358	DEBT SERVICES (FP&S)	5000									
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000									
367	Total Disbursements/Expenditures		0	0	63,043	0	697,701	0	0	0	760,744
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(403,097)

**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	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	17,264,513
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	640,389
8	Special Education Programs (Functions 1200-1220)	1200	10,828,056
9	Special Education Programs Pre-K	1225	799,065
10	Remedial and Supplemental Programs K-12	1250	1,659,577
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	829,355
14	Interscholastic Programs	1500	665,950
15	Summer School Programs	1600	130,550
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	83,150
18	Bilingual Programs	1800	103,550
19	Truant Alternative & Optional Programs	1900	87,200
20	Pre-K Programs - Private Tuition	1910	2,711,000
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	Total Instruction ¹⁰	1000	35,802,355
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	819,850
37	Guidance Services	2120	319,611
38	Health Services	2130	520,450
39	Psychological Services	2140	496,700
40	Speech Pathology & Audiology Services	2150	116,000
41	Other Support Services - Pupils (Describe & Itemize)	2190	
42	Total Support Services - Pupils	2100	2,272,611
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	680,204
45	Educational Media Services	2220	705,285
46	Assessment & Testing	2230	33,500
47	Total Support Services - Instructional Staff	2200	1,418,989
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	340,193
50	Executive Administration Services	2320	238,700
51	Special Area Administration Services	2330	152,849
52	Tort Immunity Services	2360 - 2370	
53	Total Support Services - General Administration	2300	731,742

**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
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	4,072,481
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	Total Support Services - School Administration	2400	4,072,481
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	162,750
60	Fiscal Services	2520	147,800
61	Operation & Maintenance of Plant Services	2540	3,117,300
62	Pupil Transportation Services	2550	38,900
63	Food Services	2560	2,930,850
64	Internal Services	2570	59,750
65	Total Support Services - Business	2500	6,457,350
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	2,500
69	Information Services	2630	
70	Staff Services	2640	178,800
71	Data Processing Services	2660	439,300
72	Total Support Services - Central	2600	620,600
73	Other Support Services (Describe & Itemize)	2900	41,137
74	Total Support Services	2000	15,614,910
75	COMMUNITY SERVICES (ED)	3000	623,241
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
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	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	9,500
84	Total Payments to Other Govt Units (In-State)	4100	9,500
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	75,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
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	Total Payments to Other Govt Units -Tuition (In State)	4200	75,000
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	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	
102	Total Payments to Other Govt Units	4000	84,500
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	

See notes to financial statements.

**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	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	
114	Total Direct Disbursements/Expenditures		52,125,006
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	370,000
124	Operation & Maintenance of Plant Services	2540	2,481,750
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	Total Support Services - Business	2500	2,851,750
128	Other Support Services (Describe & Itemize)	2900	
129	Total Support Services	2000	2,851,750
130	COMMUNITY SERVICES (O&M)	3000	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	
139	Total Payments to Other Govt Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	Total Debt Service - Interest on Short-Term Debt	5100	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	
151	Total Direct Disbursements/Expenditures		2,851,750
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
154	30 - DEBT SERVICES (DS)		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	
158	Payments for Special Education Programs	4120	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0
161	DEBT SERVICES (DS)	5000	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
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	Total Debt Services - Interest On Short-Term Debt	5100	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	2,722,202
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
170	(Lease/Purchase Principal Retired) ¹¹		7,071,544
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	4,300
172	Total Debt Services	5000	9,798,046
173	PROVISION FOR CONTINGENCIES (DS)	6000	
174	Total Disbursements/ Expenditures		9,798,046
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
176			
177	40 - TRANSPORTATION FUND (TR)		
178	SUPPORT SERVICES (TR)		
179	SUPPORT SERVICES - PUPILS		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	6,295,000
183	Other Support Services (Describe & Itemize)	2900	26,710
184	Total Support Services	2000	6,321,710
185	COMMUNITY SERVICES (TR)	3000	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
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	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	
196	Total Payments to Other Govt Units	4000	0

**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	DEBT SERVICES (TR)	5000	
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
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	Total Debt Services - Interest On Short-Term Debt	5100	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	
210	Total Disbursements/ Expenditures		6,321,710
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
212			
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
214	INSTRUCTION (MR/SS)	1000	
215	Regular Programs	1100	300,000
216	Pre-K Programs	1125	25,650
217	Special Education Programs (Functions 1200-1220)	1200	536,450
218	Special Education Programs - Pre-K	1225	26,010
219	Remedial and Supplemental Programs - K-12	1250	3,250
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	
222	CTE Programs	1400	8,300
223	Interscholastic Programs	1500	18,350
224	Summer School Programs	1600	9,000
225	Gifted Programs	1650	
226	Driver's Education Programs	1700	2,000
227	Bilingual Programs	1800	1,500
228	Truants' Alternative & Optional Programs	1900	1,000
229	Total Instruction	1000	931,510
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	24,250
233	Guidance Services	2120	9,125
234	Health Services	2130	13,190
235	Psychological Services	2140	5,450
236	Speech Pathology & Audiology Services	2150	
237	Other Support Services - Pupils (Describe & Itemize)	2190	
238	Total Support Services - Pupils	2100	52,015
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	22,990
241	Educational Media Services	2220	21,950
242	Assessment & Testing	2230	
243	Total Support Services - Instructional Staff	2200	44,940
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	
246	Executive Administration Services	2320	11,150

See notes to financial statements.

**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	14,025
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	57,450
255	Reciprocal Insurance Payments	2368	
256	Legal Services	2369	
257	Total Support Services - General Administration	2300	82,625
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	156,525
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	Total Support Services - School Administration	2400	156,525
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	5,450
264	Fiscal Services	2520	18,850
265	Facilities Acquisition & Construction Services	2530	
266	Operation & Maintenance of Plant Services	2540	186,225
267	Pupil Transportation Services	2550	
268	Food Services	2560	40,650
269	Internal Services	2570	5,250
270	Total Support Services - Business	2500	256,425
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	
273	Planning, Research, Development, & Evaluation Services	2620	
274	Information Services	2630	
275	Staff Services	2640	11,050
276	Data Processing Services	2660	32,550
277	Total Support Services - Central	2600	43,600
278	Other Support Services (Describe & Itemize)	2900	
279	Total Support Services	2000	636,130
280	COMMUNITY SERVICES (MR/SS)	3000	15,400
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	Total Payments to Other Govt Units	4000	0
286	DEBT SERVICES (MR/SS)	5000	
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
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	Total Debt Services - Interest	5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	
295	Total Disbursements/Expenditures		1,583,040
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

See notes to financial statements.

**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
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	
302	Other Support Services (Describe & Itemize)	2900	
303	Total Support Services	2000	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
305	PAYMENTS TO OTHER GOVT UNITS (In-State)		
306	Payments to Regular Programs (In-State)	4110	
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	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	
312	Total Disbursements/ Expenditures		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
314			
315	70 - WORKING CASH (WC)		
316			
317	80 - TORT FUND (TF)		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	860,000
321	Unemployment Insurance Payments	2363	65,500
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	2,380,000
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	21,600
328	Property Insurance (Buildings & Grounds)	2371	
329	Vehicle Insurance (Transportation)	2372	
330	Total Support Services - General Administration	2000	3,327,100
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	
332	Payments for Regular Programs	4110	
333	Payments for Special Education Programs	4120	
334	Total Payments to Other Dist & Govt Units	4000	0
335	DEBT SERVICES (TF)	5000	
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
337	Tax Anticipation Warrants	5110	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
339	Other Interest or Short-Term Debt	5150	
340	Total Debt Services - Interest on Short-Term Debt	5000	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	
342	Total Disbursements/Expenditures		3,327,100
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

**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	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	789,650
349	Operation & Maintenance of Plant Services	2540	
350	Total Support Services - Business	2500	789,650
351	Other Support Services (Describe & Itemize)	2900	
352	Total Support Services	2000	789,650
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
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	Total Payments to Other Govt Units	4000	0
358	DEBT SERVICES (FP&S)	5000	
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
360	Tax Anticipation Warrants	5110	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
362	Total Debt Service - Interest on Short-Term Debt	5100	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	
365	Total Debt Service	5000	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000	
367	Total Disbursements/Expenditures		789,650
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	14,729,047		14,729,047	
5	Operations & Maintenance	3,596,628		3,596,628		0
6	Debt Services **	8,449,849		8,449,849		0
7	Transportation	1,370,137		1,370,137		0
8	Municipal Retirement	688,481		688,481		0
9	Capital Improvements	0		0		0
10	Working Cash	342,534		342,534		0
11	Tort Immunity	3,578,125		3,578,125		0
12	Fire Prevention & Safety	342,534		342,534		0
13	Leasing Levy	342,534		342,534		0
14	Special Education	274,017		274,017		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,123,503		1,123,503		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	34,837,389	0	34,837,389	0	0
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
31	2002 G.O. BONDS PAYABLE	12/05/05	31,740,676	6	6,570,266			633,157	5,937,109	5,861,183
32	2005 G.O. BONDS PAYABLE	04/15/05	8,295,434	4	4,475,434				4,475,434	4,475,434
33	2006 G.O. BONDS PAYABLE	12/01/06	1,715,000	4	400,000			400,000	0	
34	2011 G.O. BONDS PAYABLE QZAB	11/07/07	7,685,000	8	7,685,000				7,685,000	7,685,000
35	2012A G.O. BONDS PAYABLE	07/07/11	2,130,000	4	2,130,000				2,130,000	2,130,000
36	2012B G.O. BONDS PAYABLE QZAB	10/02/12	2,185,000	8	2,185,000				2,185,000	2,185,000
37	2014 G.O. BONDS PAYABLE	10/02/12	2,071,000	6	1,702,000			131,000	1,571,000	1,571,000
38	2014 G.O. BONDS WORKING CASH	04/11/14	11,000,000	1	4,420,000			2,025,000	2,395,000	2,395,000
39	2015 G.O. BONDS PAYABLE QZAB	06/30/15	4,375,000	8	4,290,000			85,000	4,205,000	4,205,000
40	2016A G.O. BONDS WORKING CASH	02/25/16	8,700,000	1	1,105,000				1,105,000	1,105,000
41	2016B REFUNDING BONDS	02/25/16	7,345,000	3	7,345,000				7,345,000	7,345,000
42	2017 G.O. BONDS PAYABLE	07/20/17	3,325,000	4	3,325,000				3,325,000	3,325,000
43	2017A G.O. BONDS WORKING CASH	12/12/17	10,000,000	1	10,000,000			3,215,000	6,785,000	6,785,000
44	2017B REFUNDING BONDS	12/12/17	5,420,000	3	5,420,000				5,420,000	5,420,000
45	LEASE PURCHASE	05/16/17	114,801	7	91,101			22,439	68,662	68,662
46	LEASE PURCHASE	06/11/18	188,550	7			188,550	33,190	155,360	155,360
47	LEASE PURCHASE	06/11/18	1,184,679	7			1,184,679	261,781	922,898	922,898
48	LEASE PURCHASE	VARIOUS		7	1,090,694		(1,265)	434,787	654,642	654,642
49			107,475,140		62,234,495	0	1,371,964	7,241,354	56,365,105	56,289,179
50										
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 Lease Purchase Agreements			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other QZAB			
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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2018							265,043			(5,155)
4	RECEIPTS:										
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					56,270
8	School Facility Occupation Tax Proceeds					30 or 60-1983				3,817	
9	Driver Education					10 or 20-3370					84,107
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	0	0	3,817	140,377
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		265,043			140,044
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				3,817	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									3,817	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	265,043	0	3,817	140,044
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0	(4,822)
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	(4,822)
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. 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	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,204,599			2,204,599						2,204,599
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	103,310,145		2,774,059	100,536,086	50	56,288,382	2,015,711	2,465,274	55,838,819	44,697,267
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	54,125,779	850,061		54,975,840	20	19,978,638	2,707,198		22,685,836	32,290,004
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,225,566	8,016	849,456	5,384,126	10	5,080,990	290,616	619,639	4,751,967	632,159
13	5 Yr Schedule	252	4,169,366	295,099	1,207,387	3,257,078	5	3,426,694	230,129	1,207,232	2,449,591	807,487
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	41,915	41,340	41,915	41,340	--					41,340
16	Total Capital Assets	200	170,077,370	1,194,516	4,872,817	166,399,069		84,774,704	5,243,654	4,292,145	85,726,213	80,672,856
17	Non-Capitalized Equipment	700				15,848	10		1,585			
18	Allowable Depreciation								5,245,239			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	52,769,850
9	O&M	Expenditures 15-22, L151		Total Expenditures		2,771,773
10	DS	Expenditures 15-22, L174		Total Expenditures		10,005,992
11	TR	Expenditures 15-22, L210		Total Expenditures		6,317,255
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		1,528,265
13	TORT	Expenditures 15-22, L342		Total Expenditures		3,307,109
14				Total Expenditures	\$	76,700,244
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		520,258
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		845,654
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		33,070
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		177,549
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		2,723,830
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		1,124,146
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		52,449
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		542,887
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		378,532
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		0
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		7,241,354
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		3,013
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		18,465
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		33,338
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		7,944
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		13,326
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
76				Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$	13,715,815
77				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		62,984,429
78				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		5,648.60
79				Estimated OEPP (Line 77 divided by Line 78)	\$	11,150.45
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		35,883
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		75,151
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		91,107
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		219,230
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		543
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		60,917
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		1,150,346
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		196,986
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		66,674
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		84,107
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		3,475,947
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		77,016
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		275,473
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		3,382,760
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		2,102,797
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		443,378
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,282,996
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		683
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		85,732
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		444,314
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		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		317,640
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		130,723
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		488,226
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)		208,435
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		
174				Total Deductions for PCTC Computation Line 84 through Line 172	\$	15,697,064
175				Net Operating Expense for Tuition Computation (Line 77 minus Line 174)		47,287,365
176				Total Depreciation Allowance (from page 26, Line 18, Col I)		5,245,239
177				Total Allowance for PCTC Computation (Line 175 plus Line 176)		52,532,604
178				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		5,648.60
179				Total Estimated PCTC (Line 177 divided by Line 178) * \$	\$	9,300.11
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

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ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					2,393,967		
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					221,923		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			36,791,790		36,791,790	
20	Support Services:							
21	Pupil	2100			2,518,467		2,518,467	
22	Instructional Staff	2200			1,212,915		1,212,915	
23	General Admin.	2300			4,180,710		4,180,710	
24	School Admin	2400			3,838,291		3,838,291	
25	Business:							
26	Direction of Business Spt. Srv.	2510	161,744		0	161,744	0	
27	Fiscal Services	2520	142,872		0	142,872	0	
28	Oper. & Maint. Plant Services	2540			5,969,657	5,969,657	0	
29	Pupil Transportation	2550			6,295,268		6,295,268	
30	Food Services	2560			295,024		295,024	
31	Internal Services	2570	59,514		0	59,514	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			2,500		2,500	
35	Information Services	2630			0		0	
36	Staff Services	2640	182,343		0	182,343	0	
37	Data Processing Services	2660	416,993		0	416,993	0	
38	Other:	2900			68,076		68,076	
39	Community Services	3000			1,140,485		1,140,485	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(8,379,819)		(8,379,819)	
41	Total			963,466	53,933,364	6,933,123	47,963,707	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	963,466	Total Indirect Costs:	6,933,123	
44				Total Direct Costs:	53,933,364	Total Direct Costs:	47,963,707	
45				=	1.79%	=	14.45%	

See notes to financial statements.

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
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	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 99-002)				
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	ALTON COMMUNITY UNIT SCHOOL				
7	41-057-0110-26				
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔				
10	Service or Function (Check all that apply)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits		X	X	
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development		X	X	
25	Shared Personnel				
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation		X	X	
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41	Employee Benefits: Cahokia, Collinsville, Columbia, Edwardsville, Granite City, Madison, Calhoun, Roxana, and Venice				
42	Insurance: Cahokia, Collinsville, Columbia, East Alton-Wood River, Edwardsville, Granite City, Jacksonville, Madison, Marissa, Roxana, Venice				
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8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
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10	(Limit text to 200 characters, for additional space use line 33 and 38)
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14	SEE BELOW
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19	SEE BELOW
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24	Regional Office of Ed coordinates, districts involved unknown
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30	Southwestern, others as needed
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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: ALTON COMMUNITY UNIT SCHOOL DISTRICT
 RCDT Number: 41-057-0110-26

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	243,269		243,269	242,964		242,964
2. Special Area Administration Services	2330	175,153		175,153	179,991		179,991
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	151,639	0	151,639	166,115		166,115
5. Internal Services	2570	52,499		52,499	55,553		55,553
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		622,560	0	622,560	644,623	0	644,623
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							4%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

<u>Page</u>	<u>Line #</u>	<u>Fund</u>	<u>Description</u>	<u>Amount</u>
7.	43	Educational	Lease Purchase Proceeds	1,373,229
10.	78	Educational	Gate Fees for Musicals and Plays	12,736
11.	107	Educational	Parking Fees	16,710
11.	107	Educational	REVTRAK Fees	36,535
11.	107	Educational	ROTC Reimb/Funds	82,320
11.	107	Educational	TRS Refund/Reimb	12,049
11.	107	Educational	Laptop Insurance	22,968
11.	107	Educational	Rent	3,600
11.	107	Educational	Salary Reimb	2,734
11.	107	Educational	Sale of Old Equipment	55,209
11.	107	Educational	Pepsi Reimbursement	47,270
11.	107	Educational	Insurance Reimb.	21,212
11.	107	Educational	Other Misc	23,345
			Total	<u>323,952</u>
11.	107	O&M	Donations	74,927
11.	107	O&M	Ameren Refund/Rebate	142,010
11.	107	O&M	Sale of Old Equipment	1,956
11.	107	O&M	Other Refunds/Rebates	13,956
			Total	<u>232,849</u>
12.	168	Educational	STEP Grant	66,364
12.	168	Educational	Healthy Schools Grant	158,484
12.	168	Educational	Art & Foreign Language Grant	36,350
12.	168	Educational	PSAT Reimbursement	9,215
12.	168	Educational	Library Grant	4,495
			Total	<u>274,908</u>
12.	168	IMRF/SS	Healthy Schools Grant	565
14.	265	Educational	School Climate Grant	206,272
14.	265	IMRF/SS	School Climate Grant	2,163
15.	41	Educational (300)	Pupil Support	10,135
15.	41	Educational (400)	Pupil Support	12,165
16.	73	Educational (100)	21st Century Grant Salaries	28,892
16.	73	Educational (200)	21st Century Grant Benefits	5,527
16.	73	Educational (300)	Administrative Center	4,489
16.	73	Educational (300)	Title I	60
			Total	<u>4,549</u>
16.	73	Educational (400)	Title I	479
16.	83	Educational (300)	Administrative Center	780
16.	83	Educational (300)	Title 1	2,273
			Total	<u>3,053</u>
18.	171	Debt Service (300)	Bond Costs	4,267
18.	183	Transportation (100)	District Wide Support Salaries	23,604
18.	183	Transportation (100)	District Wide Support Benefits	1,968

20.	278	IMRF/SS (200)	21st Century Grant Benefits	3,057
24.	46	Debt	Proceeds on Lease Purchase	188,550
24.	47	Debt	Proceeds on Lease Purchase	1,184,679
24.	47	Debt	Amortization Schedule Differences	1,265

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> • If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> • If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	54,342,546	4,231,634	5,270,289	396,619	64,241,088
9	Direct Expenditures	52,769,850	2,771,773	6,317,255		61,858,878
10	Difference	1,572,696	1,459,861	(1,046,966)	396,619	2,382,210
11	Fund Balance - June 30, 2019	(1,112,592)	6,594,279	371,648	4,533,729	10,387,064
12	Balanced - no deficit reduction plan is required.					
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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49)	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

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

DISTRICT/JOINT AGREEMENT NAME ALTON COMMUNITY UNIT SCHOOL DIST	RCDT NUMBER 41-057-0110-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066.005101	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM SCHEFFEL BOYLE 322 STATE STREET ALTON	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 550 LANDMARKS BLVD ALTON		E-MAIL ADDRESS: steve.pembrook@scheffelboyle.com	
		NAME OF AUDIT SUPERVISOR STEVEN C. PEMBROOK	
		CPA FIRM TELEPHONE NUMBER 618-465-4288	FAX NUMBER 618-462-3818
		62002	

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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.asp](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp)
- * **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.asp>
- * **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.asp>
- * 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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet)
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two 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

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26**

**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	\$ 10,060,337
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 29, Line 11		221,923
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(488,226)
AFR TOTAL FEDERAL REVENUES:		\$ 9,794,034

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>		
QZAB INTEREST CREDITS	\$	(444,314)
MEDICAID FEE GROSS UP	\$	5,646

ADJUSTED AFR FEDERAL REVENUES	\$	9,355,366

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	-----

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>		

ADJUSTED SEFA FEDERAL REVENUE:	\$	-
DIFFERENCE:	\$	9,355,366

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			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)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION									0	
IMPACT AID	84.041	19-4001-00		10,310			10,310		10,310	N/A
									0	
TITLE 1 - LOW INCOME (M)	84.010	18-4300-00	1,589,914	570,663	1,874,649		285,928		2,160,577	2,540,608
TITLE 1 - LOW INCOME (M)	84.010	19-4300-00		1,520,732			1,871,196	258,428	2,129,624	3,160,848
SUBTOTAL TITLE 1 - LOW INCOME (M)			1,589,914	2,091,395	1,874,649		2,157,124	258,428	4,290,201	5,701,456
									0	
TITLE 1 - LOW INCOME - NEGLECTED PRIV	84.013	18-4305-00	8,974	2,423	11,144		253		11,397	12,407
TITLE 1 - LOW INCOME - NEGLECTED PRIV	84.013	19-4305-00		5,060			10,374		10,374	11,380
SUBTOTAL TITLE 1 - LOW INCOME - NEGL PRIV			8,974	7,483	11,144		10,627		21,771	23,787
									0	
TITLE 1 - SCHOOL IMPROVEMENT & ACCOUNTABILITY	84.377	19-4331-00		3,919			12,948		12,948	109,809
									0	
TITLE IV - 21ST CENTURY COMMUNITY LEARNING	84.287	18-4421-12	0	254,361	227,859		26,502		254,361	258,005
TITLE IV - 21ST CENTURY COMMUNITY LEARNING	84.287	19-4421-12		189,017			251,701	6,304	258,005	258,005
SUBTOTAL TITLE IV - 21ST CENT COMM LEARN			0	443,378	227,859		278,203	6,304	512,366	516,010
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			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)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION (CONT'D)									0	
FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH (M)	84.173	18-4600-00	41,893	19,941	56,943		4,891		61,834	81,572
FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH (M)	84.173	19-4600-00		142,402			154,361	1,700	156,061	156,200
SUBTOTAL FEDERAL SP.ED. - PRESCHOOL FLOW THROUGH (M)			41,893	162,343	56,943		159,252	1,700	217,895	237,772
									0	
FEDERAL SP. ED. - IDEA FLOW THROUGH (M)	84.027	18-4620-00	974,906	445,488	1,366,108		54,286		1,420,394	2,106,757
FEDERAL SP. ED. - IDEA FLOW THROUGH (M)	84.027	19-4620-00		1,837,508			1,927,769	46,013	1,973,782	2,076,080
SUBTOTAL FEDERAL SP.ED. - IDEA FLOW THROUGH (M)			974,906	2,282,996	1,366,108		1,982,055	46,013	3,394,176	4,182,837
									0	
FEDERAL SP. ED. - IDEA ROOM & BOARD (M)	84.027	18-4625-00	0	683	0		0	0	0	N/A
									0	
SUBTOTAL IDEA CLUSTER (M)			1,016,799	2,446,022	1,423,051		2,141,307	47,713	3,612,071	4,420,609
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			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)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION (CONT'D)									0	
TITLE II - TEACHER QUALITY	84.367	18-4932-00	197,584	77,767	234,087		41,264		275,351	353,818
TITLE II - TEACHER QUALITY	84.367	19-4932-00		239,873			271,831	65,214	337,045	437,711
SUBTOTAL TITLE II - TEACHER QUALITY			197,584	317,640	234,087		313,095	65,214	612,396	791,529
									0	
SCHOOL CLIMATE TRANSFORMATION GRANT	84.184G	S184G140133-18	172,451	38,155	210,606		0		210,606	N/A
SCHOOL CLIMATE TRANSFORMATION GRANT	84.184G	S184G140133-19		170,279			200,177		200,177	N/A
SUBTOTAL SCHOOL CLIMATE TRANSFORMATION GRANT			172,451	208,434	210,606		200,177		410,783	
									0	
TOTAL US DEPT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF ED			2,985,722	5,528,581	3,981,396		5,123,791	377,659	9,482,846	11,563,200
									0	
US DEPT OF HEALTH AND HUMAN SERV-PASS THRU IL DEPT OF HEALTHCARE & FAMILY SERV									0	
ADMINISTRATIVE OUTREACH	93.778	19-4991-00		136,370			136,370		136,370	N/A
TOTAL US DEPT OF HEALTH & HUMAN SERV-PASS THRU IL DEPT OF HEALTHCARE & FAMILY SERV				136,370			136,370		136,370	
									0	
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			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)			
US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED									0	
SCHOOL LUNCH COMMODITIES (NON-CASH)	10.555			199,065			199,065		199,065	N/A
									0	
NATIONAL SCHOOL LUNCH PROGRAM	10.555	18-4210-00	2,005,278	425,990	2,005,278		425,990		2,431,268	N/A
NATIONAL SCHOOL LUNCH PROGRAM	10.555	19-4210-00		2,065,068			2,065,068		2,065,068	N/A
SUBTOTAL NATIONAL SCHOOL LUNCH PROGRAM (M)			2,005,278	2,491,058	2,005,278		2,491,058		4,496,336	
									0	
SCHOOL BREAKFAST PROGRAM	10.553	18-4220-00	663,908	142,145	663,908		142,145		806,053	N/A
SCHOOL BREAKFAST PROGRAM	10.553	19-4220-00		710,267			710,267		710,267	N/A
SUBTOTAL SCHOOL BREAKFAST PROGRAM			663,908	852,412	663,908		852,412		1,516,320	
									0	
SUMMER SCHOOL FOOD SERVICE	10.559	18-4225-00	922	39,290	922		39,290		40,212	N/A
									0	
TOTAL US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED			2,670,108	3,581,825	2,670,108		3,581,825		6,251,933	
									0	
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			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)			
US DEPT OF DEFENSE - PASS THROUGH ILLINOIS STATE BOARD OF ED									0	
SCHOOL LUNCH COMMODITIES (NON-CASH) - DOD	10.555			22,858			22,858		22,858	N/A
TOTAL US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED				22,858			22,858		22,858	
									0	
SUBTOTAL CHILD NUTRITION CLUSTER			2,670,108	3,604,683	2,670,108		3,604,683		6,274,791	
									0	
US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MADISON COUNTY CAREER & TEC									0	
CARL PERKINS GRANT III	84.048	19-4770-00		85,732			85,732		85,732	N/A
TOTAL US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MAD COUNTY CAREER & TECH				85,732			85,732		85,732	
									0	
TOTALS			5,655,830	9,355,366	6,651,504		8,950,576	377,659	15,979,739	11,563,200
									0	
									0	
									0	
									0	
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

the name of the cluster.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2019- 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2007

3. Criteria or specific requirement

The District is required to have the staff with sufficient training or expertise to complete the financial statements on the modified cash basis and all the required disclosures.

4. Condition

The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

5. Context¹²

No questioned costs

6. Effect

Inaccurate or incomplete financial statements could be issued to the public or other third parties.

7. Cause

The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

8. Recommendation

The District should consider the costs and benefits of hiring staff with expertise or train existing accounting staff to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting and all required disclosures.

9. Management's response¹³

The District maintains adequate books and records and oversees all non audit functions. The District does not believe it is cost beneficial to hire additional expertise to ensure its financial statements are prepared with the modified cash basis of accounting and include all required disclosures. The District will continue to reevaluate on an ongoing basis.

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2019- 002 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2015

3. Criteria or specific requirement

The District is required to spend within its legal budgetary authority.

4. Condition

As of 6/30/2019, it was noted that the District had overexpended its approved budget in the General Fund by \$544,875 and the Debt Service Fund by \$207,946.

5. Context¹²

The District has six funds with a combined budget of \$76,796,302. The General Fund budget is \$58,303,856 and was over budget by \$544,875. The Debt Service Fund budget is \$9,798,046 and was over budget by \$207,946.

6. Effect

The District was not in spending compliance by overexpending its budget for the year.

7. Cause

The District made journal entries after year end that were not accounted for in the budget to record two lease purchases on its books.

8. Recommendation

The District should adopt a reasonable budget and amend the budget as necessary in order to stay compliant.

9. Management's response¹³

The causes are listed above and the District will make sure that all expenses are more accurately addressed in future budgets.

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2019- 003** **2. THIS FINDING IS:** New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ IDEA Cluster 2019

4. Project No.: **19-4600-00, 19-4620-00, 18-4620-00** **5. CFDA No.:** **84.173 & 84.027**

6. Passed Through: _____ **ILLINOIS STATE BOARD OF EDUCATION**

7. Federal Agency: _____ **US DEPARTMENT OF EDUCATION**

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

9. Condition¹⁵

The District did not submit timely expenditure reports. This was also noted by Federal and State Monitoring. The Illinois State Board of Education requires that expenditure reports be submitted on a quarterly basis 20 days after the quarter ends.

10. Questioned Costs¹⁶

No questioned costs

11. Context¹⁷

Of the four project year 2019 quarterly expenditure reports required to be submitted to the Illinois State Board of Education for both Preschool and Part B Flow Through, three were not filed by the required due date of 20 days after the quarter ends. Federal and State Monitoring noted that the June 30, 2018 for project year 2018 was also filed late.

12. Effect

Late filing of expenditure reports

13. Cause

The expenditure reports were submitted to the financial director of the school district on the due dates. Discrepancies were found and the expenditure reports were returned to the grant coordinator. By the time the expenditure reports were corrected and submitted, they were late.

14. Recommendation

The grant recipient must submit timely quarterly expenditure reports to the Illinois State Board of Education.

15. Management's response¹⁸

The District will submit timely periodic expenditure reports.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2019- 004** 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____ IDEA Cluster 2019

4. Project No.: **19-4600-00 & 19-4620-00** 5. CFDA No.: **84.173 & 84.027**

6. Passed Through: **ILLINOIS STATE BOARD OF EDUCATION**

7. Federal Agency: **US DEPARTMENT OF EDUCATION**

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

Allowable Costs/Activities Allowed

9. Condition¹⁵

There was no time and effort reporting documentation of the employees charged to the grant completed by the District.

10. Questioned Costs¹⁶

Unknown

11. Context¹⁷

Of the 20 employees tested that were charged to instruction under the grant, no time and effort reporting documentation was maintained.

12. Effect

The District failed to maintain adequate records to support the time and effort reporting documentation requirement of its employees charged to the grant.

13. Cause

The grant coordinator did not realize that this was a requirement of the grant and failed to complete the required time and effort documentation.

14. Recommendation

The District must complete the time and effort reporting documentation requirement of its employees charged to the grant.

15. Management's response¹⁸

The District will ensure that time and effort documentation is maintained for employees charged to the grant.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2019- 005** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: **FEDERAL SP. ED. - IDEA FLOW THROUGH 2019**

4. Project No.: **19-4620-00** 5. CFDA No.: **84.027**

6. Passed Through: **ILLINOIS STATE BOARD OF EDUCATION**

7. Federal Agency: **US DEPARTMENT OF EDUCATION**

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

Allowable Costs/Activities Allowed

9. Condition¹⁵

An employee was charged to the grant that was not included in the final budget amendment of the grant.

10. Questioned Costs¹⁶

\$435.46

11. Context¹⁷

An employee was included in the original grant budget and was charged to the grant. That employee was terminated and the grant coordinator removed her from the final budget amendment of the grant.

12. Effect

The District charged an employee's salary to a grant that was not approved in the final budget amendment by the Illinois State Board of Education.

13. Cause

The employee's salary was included in the original grant budget and was charged to the grant accordingly. The employee was terminated at a later date and the grant coordinator removed the employee from the final budget amendment rather than leave her budgeted for since her salary was charged to the grant while she worked for the District.

14. Recommendation

The District must ensure that all employees charged to the grant remain in all budget amendments of the grant.

15. Management's response¹⁸

The District will ensure any charges made to the grant are also included in the grant budget for the duration of the grant year.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2019- 006** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: FEDERAL SP. ED. - IDEA FLOW THROUGH 2019

4. Project No.: 19-4620-00 5. CFDA No.: 84.027

6. Passed Through: ILLINOIS STATE BOARD OF EDUCATION

7. Federal Agency: US DEPARTMENT OF EDUCATION

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

Cash Management

9. Condition¹⁵

The general ledger detail used as the basis for the disbursement request for the period 7/1/18-9/30/18 does not match the amount vouchered on 11/14/2018 for the period 7/1/18-9/30/18.

10. Questioned Costs¹⁶

\$4,066.00

11. Context¹⁷

The general ledger detail for the period of 7/1/18-9/30/18 shows total expenditures of \$131,030 which does not match the disbursement request for the period of 7/1/18-9/30/18 of \$135,096.

12. Effect

The District did not have adequate expenditures in its general ledger to support the disbursement request for the period 7/1/18-9/30/18.

13. Cause

Journal entries needed to be made to the grant for the period 7/1/18-9/30/18 were found in December totaling \$4,066. Once these journal entries were made to that period it caused the general ledger to no longer agree to the disbursement request for that period.

14. Recommendation

The District must ensure that it is reviewing the quarterly expenditure reports on a timely basis to find any journal entries needed so the general ledger will always support the expenditure report and disbursement request.

15. Management's response¹⁸

The District will review the quarterly expenditure reports and make timely journal entries to ensure the ledger supports the disbursement request.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2019- 007** 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____ FEDERAL SP. ED. - IDEA FLOW THROUGH 2018

4. Project No.: _____ **18-4620-00** 5. CFDA No.: _____ **84.027**

6. Passed Through: _____ **ILLINOIS STATE BOARD OF EDUCATION**

7. Federal Agency: _____ **US DEPARTMENT OF EDUCATION**

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

Allowable Costs/Activities Allowed

9. Condition¹⁵

Federal and State Monitoring noted the District claimed unapproved mileage reimbursements totaling \$457 under the Instructional Purchased Services budget cell category for travel activities performed by a staff that were unrelated to the grant.

10. Questioned Costs¹⁶

\$457.00

11. Context¹⁷

The District claimed unapproved mileage reimbursements totaling \$457 under the Instructional Purchased Services budget cell category for travel activities performed by a staff that were unrelated to the grant.

12. Effect

Expenditures were paid from the grant that were not allowable and/or did not support the program intent.

13. Cause

The grant coordinator approved the reimbursement request without ensuring this was an allowable cost in the grant.

14. Recommendation

The District should have procedures in place to ensure that all grant expenditures are allowable and support the program intent.

15. Management's response¹⁸

The District will develop and implement procedures to ensure that all grant expenditures are allowable and support the program intent.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2019- 008** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: FEDERAL SP. ED. - IDEA FLOW THROUGH 2018

4. Project No.: 18-4620-00 5. CFDA No.: 84.027

6. Passed Through: ILLINOIS STATE BOARD OF EDUCATION

7. Federal Agency: US DEPARTMENT OF EDUCATION

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

9. Condition¹⁵

Federal and State Monitoring noted that the District did not submit accurate expenditure reports.

10. Questioned Costs¹⁶

\$5,155.00

11. Context¹⁷

The District's general ledger accounts and payroll ledger used in compiling the District's August 31, 2018 final expenditure report included salaries and benefits that were for fiscal year 2019 grant year. There were also incorrect postings to the general ledger accounts for salaries, benefits, and identified expenditures.

12. Effect

The District did not submit accurate periodic expenditure reports.

13. Cause

The grant coordinator did not reconcile the labor distribution report prior to filing the expenditure report.

14. Recommendation

The District should have procedures in place to ensure that all expenditure reports submitted are accurate and have been reviewed.

15. Management's response¹⁸

The District will submit accurate periodic expenditure reports.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2018-001	The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.	The District believes their accounting staff maintains adequate books and records of the school's transactions and oversees all non audit functions. Additionally, the District does not believe it is cost beneficial to hire additional expertise to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting principles and all required disclosures. The District will continue to reevaluate on an ongoing basis.
2018-002	As of 6/30/2018, it was noted that the District had had overexpended its approved budget in the Debt Service Fund by \$6,105,830.	In the current year, this was still a finding in the Debt Service Fund as well as the General Fund.

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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