

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

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>	Accounting Basis:	Certified Public Accountant Information		
School District/Joint Agreement Number: 32-046-1110-25	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: Smith, Koelling, Dykstra & Ohm, P.C.		
County Name: Kankakee		Name of Audit Manager: Carmen Huizenga		
Name of School District/Joint Agreement: Kankakee School District #111	Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0	Address: 1605 North Convent		
Address: 240 Warren Avenue		City: Bourbonnais	State: IL	Zip Code: 60914
City: Kankakee		Phone Number: 815-937-1997	Fax Number: 815-935-0360	
Email Address:		IL License Number (9 digit): 066-005281	Expiration Date: 11/30/2021	
Zip Code: 60901		Email Address: carmenh@skdocpa.com		
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): Dr. Geneva A. Walters	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print): Dr. Gregg Murphy		
Email Address: genevra-walters@ksd111.org	Email Address:	Email Address: gmurphy@i-kan.org		
Telephone: 815-933-0700	Fax Number: 815-936-8944	Telephone: 815-937-2950	Fax Number: 815-937-2921	
Signature & Date:	Signature & Date:	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).

3C

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1997 (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.

Basis for qualified opinion - detailed property records are not presently maintained by the District.

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

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

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

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
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-Regual Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Part A, #12: See finding 2019-001. Part C #20: See findings 2019-002 through 005.

Smith, Koelling, Dykstra & Ohm, P.C.

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 2018			Equalized Assessed Valuation (EAV):					302,581,750				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.033839		+ 0.007354		+ 0.004958		= 0.046150		0.000496		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	61,387,906			59,631,370			1,756,536			12,731,765			
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				
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,		41,756,282										
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		34,493,598								
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	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:	Kankakee School District #111														
8	District Code:	32-046-1110-25														
9	County Name:	Kankakee														
10																
11	1. Fund Balance to Revenue Ratio:											Total	Ratio	Score	3	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)										12,731,765.00	0.208	Weight	0.35	
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,										61,107,917.00		Value	1.05	
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(279,989.00)				
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
16	2. Expenditures to Revenue Ratio:											Total	Ratio	Score	4	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										59,631,370.00	0.976	Adjustment	0	
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,										61,107,917.00		Weight	0.35	
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(279,989.00)				
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)												0	Value	1.40	
21	Possible Adjustment:															
22																
23	3. Days Cash on Hand:											Total	Days	Score	2	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70										12,713,488.00	76.75	Weight	0.10	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										165,642.69		Value	0.20	
26																
27	4. Percent of Short-Term Borrowing Maximum Remaining:											Total	Percent	Score	4	
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	Weight	0.10	
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates										11,869,525.60		Value	0.40	
30																
31	5. Percent of Long-Term Debt Margin Remaining:											Total	Percent	Score	1	
32	Long-Term Debt Outstanding (P3, Cell H37)											34,493,598.00	17.39	Weight	0.10	
33	Total Long-Term Debt Allowed (P3, Cell H31)											41,756,281.50		Value	0.10	
34																
35															Total Profile Score:	3.15 *
36																
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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		2,422,418	3,136,717	71,557	1,979,795	2,779,761	8,042,530	5,174,558	1,330,411	402,555
5	Investments	120						597			
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		2,422,418	3,136,717	71,557	1,979,795	2,779,761	8,043,127	5,174,558	1,330,411	402,555
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	(17,856)	108			(10,849)				
32	Deferred Revenues & Other Current Liabilities	490	(529)								
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		(18,385)	108	0	0	(10,849)	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						3,024,710			
39	Unreserved Fund Balance	730	2,440,803	3,136,609	71,557	1,979,795	2,790,610	5,018,417	5,174,558	1,330,411	402,555
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		2,422,418	3,136,717	71,557	1,979,795	2,779,761	8,043,127	5,174,558	1,330,411	402,555

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		481,717		
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		481,717		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		240,859	
17	Building & Building Improvements	230		86,148,271	
18	Site Improvements & Infrastructure	240		4,768,026	
19	Capitalized Equipment	250		25,863,508	
20	Construction in Progress	260		75,238	
21	Amount Available in Debt Service Funds	340			71,557
22	Amount to be Provided for Payment on Long-Term Debt	350			34,422,041
23	Total Capital Assets			117,095,902	34,493,598
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	481,717		
34	Total Current Liabilities		481,717		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			34,493,598
37	Total Long-Term Liabilities				34,493,598
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			117,095,902	
41	Total Liabilities and Fund Balance		481,717	117,095,902	34,493,598

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	11,106,949	2,156,249	2,816,925	1,271,724	2,136,546	356,879	171,823	482,547	4,526
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	29,886,356	3,507,695	300,000	2,297,906	97,112	3,000,000	0	1,201,801	0
7	FEDERAL SOURCES	4000	10,989,204	0	1,560,974	0	529,636	0	0	0	0
8	Total Direct Receipts/Revenues		51,982,509	5,663,944	4,677,899	3,569,630	2,763,294	3,356,879	171,823	1,684,348	4,526
9	Receipts/Revenues for "On Behalf" Payments ²	3998	18,868,275								
10	Total Receipts/Revenues		70,850,784	5,663,944	4,677,899	3,569,630	2,763,294	3,356,879	171,823	1,684,348	4,526
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	31,204,103				943,693				
13	Support Services	2000	18,214,960	5,147,254		3,410,109	1,305,924	21,716,390		789,274	0
14	Community Services	3000	1,101,394	0		0	118,612				
15	Payments to Other Districts & Governmental Units	4000	553,550	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	5,022,317	0	0			0	0
17	Total Direct Disbursements/Expenditures		51,074,007	5,147,254	5,022,317	3,410,109	2,368,229	21,716,390		789,274	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	18,868,275	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		69,942,282	5,147,254	5,022,317	3,410,109	2,368,229	21,716,390		789,274	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		908,502	516,690	(344,418)	159,521	395,065	(18,359,511)	171,823	895,074	4,526
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									
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			268,149						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			11,840						
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									
44	Total Other Sources of Funds		0	0	279,989	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

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							0		
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									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	268,149								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	11,840								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		279,989	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(279,989)	0	279,989	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		628,513	516,690	(64,429)	159,521	395,065	(18,359,511)	171,823	895,074	4,526
79	Fund Balances - July 1, 2018		1,812,290	2,619,919	135,986	1,820,274	2,395,545	26,402,638	5,002,735	435,337	398,029
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		2,440,803	3,136,609	71,557	1,979,795	2,790,610	8,043,127	5,174,558	1,330,411	402,555

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		9,142,221	2,083,226	2,815,378	1,240,976	954,642		114,936	477,597	
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					954,643				
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		9,142,221	2,083,226	2,815,378	1,240,976	1,909,285	0	114,936	477,597	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,673,818				200,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,673,818	0	0	0	200,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	41,884								
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	4,000								
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		45,884								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				10,049					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

**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
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					10,049					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	20,608	29,792	1,547	20,699	27,241	420,049	56,887	4,950	4,526
66	Gain or Loss on Sale of Investments	1520						(63,170)			
67	Total Earnings on Investments		20,608	29,792	1,547	20,699	27,241	356,879	56,887	4,950	4,526
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	9,411								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	7,482								
74	Other Food Service (Describe & Itemize)	1690	50,766								
75	Total Food Service		67,659								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	12,918								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	33,107								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		46,025	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	15,508								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829	4,358								
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		19,866								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		39,538							
96	Contributions and Donations from Private Sources	1920									
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	9,149								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993		3,308							
107	Other Local Revenues (Describe & Itemize)	1999	81,719	385			20				
108	Total Other Revenue from Local Sources		90,868	43,231	0	0	20	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	11,106,949	2,156,249	2,816,925	1,271,724	2,136,546	356,879	171,823	482,547	4,526
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	27,331,479	3,507,695	300,000	498,308		3,000,000		1,201,801	
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		27,331,479	3,507,695	300,000	498,308	0	3,000,000		1,201,801	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	112,073								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	94,075								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		206,148	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220									
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235									
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		0	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	58,565								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	57,836								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				1,113,732					
153	Transportation - Special Education	3510				685,866					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		1,799,598	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705	2,005,445				94,027				
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	226,883				3,085				
169	Total Restricted Grants-In-Aid		2,554,877	0	0	1,799,598	97,112	0	0	0	0
170	Total Receipts from State Sources	3000	29,886,356	3,507,695	300,000	2,297,906	97,112	3,000,000	0	1,201,801	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045	2,739,857								
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	255,129				270,992				
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		2,994,986	0		0	270,992	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 #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107									
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	2,105,950								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	672,778								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226	78,664								
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299									
198	Total Food Service		2,857,392				0				
199	TITLE I										
200	Title I - Low Income	4300	2,842,453				137,554				
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340	67,500				3,590				
203	Title I - Other (Describe & Itemize)	4399									
204	Total Title I		2,909,953	0		0	141,144				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	11,558				1,765				
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	1,270,829				70,901				
214	Fed - Spec Education - IDEA - Room & Board	4625	11,747								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		1,294,134	0		0	72,666				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		0	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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867			1,560,974						
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	1,560,974	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 (LIPLP)	4909	76,725				10,678				
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	220,929				2,583				
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	155,957								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	374,447								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	104,681				31,573				
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		7,994,218	0	1,560,974	0	258,644	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	10,989,204	0	1,560,974	0	529,636	0	0	0	0
268	Total Direct Receipts/Revenues		51,982,509	5,663,944	4,677,899	3,569,630	2,763,294	3,356,879	171,823	1,684,348	4,526

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	14,261,121	3,389,107	403,641	479,257		15,122	54,952		18,603,200
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	1,152,226	178,991	32,764	121,113					1,485,094
8	Special Education Programs (Functions 1200-1220)	1200	5,352,523	1,507,877	188,273	77,779			12,091		7,138,543
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	689,925	182,955	101,421	277,394		24,140	15,359		1,291,194
15	Summer School Programs	1600	98,227	8,885							107,112
16	Gifted Programs	1650	392,931	118,174							511,105
17	Driver's Education Programs	1700	136,163	51,312	286						187,761
18	Bilingual Programs	1800	1,386,879	352,101	49,800	34,484			13,200		1,836,464
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912						43,630			43,630
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0
33	Total Instruction ¹⁰	1000	23,469,995	5,789,402	776,185	990,027	0	82,892	95,602	0	31,204,103
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	629,703	184,231	5,464	2,062			2,590		824,050
37	Guidance Services	2120	292,985	80,632							373,617
38	Health Services	2130	690,443	89,212	50,320	14,044					844,019
39	Psychological Services	2140	281,505	73,233	17,080	5,324					377,142
40	Speech Pathology & Audiology Services	2150	496,468	161,820	16,722	2,524					677,534
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupils	2100	2,391,104	589,128	89,586	23,954	0	0	2,590	0	3,096,362
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	871,272	220,167	959,159	80,879	8,244	3,100	2,224		2,145,045
45	Educational Media Services	2220	741,026	161,021		4,393					906,440
46	Assessment & Testing	2230	357,366	46,570	28,725						432,661
47	Total Support Services - Instructional Staff	2200	1,969,664	427,758	987,884	85,272	8,244	3,100	2,224	0	3,484,146
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310			165,295	58		17,142			182,495
50	Executive Administration Services	2320	619,591	87,889	100,651	3,086		4,319	1,419		816,955
51	Special Area Administration Services	2330	680,848	123,845	65,331	34,908					904,932
52	Tort Immunity Services	2360 - 2370			112,949						112,949
53	Total Support Services - General Administration	2300	1,300,439	211,734	444,226	38,052	0	21,461	1,419	0	2,017,331

**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	2,799,424	638,597	5						3,438,026
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	2,799,424	638,597	5	0	0	0	0	0	3,438,026
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	121,814	22,478	200			885			145,377
60	Fiscal Services	2520	227,189	65,521	53,618	59,841		83,618	574		490,361
61	Operation & Maintenance of Plant Services	2540	111,220	24,160	65,695	1,023	72,257				274,355
62	Pupil Transportation Services	2550			855,002						855,002
63	Food Services	2560	1,239,271	172,847	(7,747)	1,832,038		5,805			3,242,214
64	Internal Services	2570									0
65	Total Support Services - Business	2500	1,699,494	285,006	966,768	1,892,902	72,257	90,308	574	0	5,007,309
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620									0
69	Information Services	2630			3,481	2,855					6,336
70	Staff Services	2640									0
71	Data Processing Services	2660	134,285	22,900	580,295	291,212	37,179		98,337		1,164,208
72	Total Support Services - Central	2600	134,285	22,900	583,776	294,067	37,179	0	98,337	0	1,170,544
73	Other Support Services (Describe & Itemize)	2900	891			351					1,242
74	Total Support Services	2000	10,295,301	2,175,123	3,072,245	2,334,598	117,680	114,869	105,144	0	18,214,960
75	COMMUNITY SERVICES (ED)	3000	714,090	131,208	186,428	54,032			15,636		1,101,394
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110						16,000			16,000
79	Payments for Special Education Programs	4120			112,324			194,459			306,783
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140						199,574			199,574
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
84	Total Payments to Other Govt Units (In-State)	4100			112,324			410,033			522,357
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
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						31,193			31,193
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						31,193			31,193
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			112,324			441,226			553,550
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110									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)	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
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		34,479,386	8,095,733	4,147,182	3,378,657	117,680	638,987	216,382	0	51,074,007
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										908,502
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			660				2,240		2,900
124	Operation & Maintenance of Plant Services	2540	2,827,841	459,576	546,000	1,158,914	145,264		6,759		5,144,354
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,827,841	459,576	546,660	1,158,914	145,264	0	8,999	0	5,147,254
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	2,827,841	459,576	546,660	1,158,914	145,264	0	8,999	0	5,147,254
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		2,827,841	459,576	546,660	1,158,914	145,264	0	8,999	0	5,147,254
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										516,690
153											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	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						2,361,168			2,361,168
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						2,653,149			2,653,149
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						8,000			8,000
172	Total Debt Services	5000				0		5,022,317			5,022,317
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures					0		5,022,317			5,022,317
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(344,418)
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	38,500	5,029	3,364,336	2,244					3,410,109
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	38,500	5,029	3,364,336	2,244	0	0	0	0	3,410,109
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
188	Payments for Regular Programs	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
194	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		38,500	5,029	3,364,336	2,244	0	0	0	0	3,410,109
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										159,521
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Programs	1100		308,297							308,297
216	Pre-K Programs	1125		185,387							185,387
217	Special Education Programs (Functions 1200-1220)	1200		330,085							330,085
218	Special Education Programs - Pre-K	1225									0
219	Remedial and Supplemental Programs - K-12	1250									0
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400									0
223	Interscholastic Programs	1500		53,565							53,565
224	Summer School Programs	1600		3,262							3,262
225	Gifted Programs	1650		5,353							5,353
226	Driver's Education Programs	1700		1,898							1,898
227	Bilingual Programs	1800		55,846							55,846
228	Truants' Alternative & Optional Programs	1900									0
229	Total Instruction	1000		943,693							943,693
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		9,269							9,269
233	Guidance Services	2120		4,009							4,009
234	Health Services	2130		107,697							107,697
235	Psychological Services	2140		4,956							4,956
236	Speech Pathology & Audiology Services	2150		6,642							6,642
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupils	2100		132,573							132,573
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		46,831							46,831
241	Educational Media Services	2220		99,249							99,249
242	Assessment & Testing	2230		3,268							3,268
243	Total Support Services - Instructional Staff	2200		149,348							149,348
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		47,249							47,249

**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
247	Service Area Administrative Services	2330		70,714							70,714
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
250	Unemployment Insurance Pymts	2363									0
251	Insurance Payments (Regular or Self-Insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	Total Support Services - General Administration	2300		117,963							117,963
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410		180,359							180,359
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		180,359							180,359
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510		1,755							1,755
264	Fiscal Services	2520		37,072							37,072
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Services	2540		468,446							468,446
267	Pupil Transportation Services	2550		6,472							6,472
268	Food Services	2560		199,531							199,531
269	Internal Services	2570									0
270	Total Support Services - Business	2500		713,276							713,276
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									0
276	Data Processing Services	2660		12,337							12,337
277	Total Support Services - Central	2600		12,337							12,337
278	Other Support Services (Describe & Itemize)	2900		68							68
279	Total Support Services	2000		1,305,924							1,305,924
280	COMMUNITY SERVICES (MR/SS)	3000		118,612							118,612
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			2,368,229				0			2,368,229
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										395,065
297											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530			85,390	48,580	21,422,718		159,702		21,716,390
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	85,390	48,580	21,422,718	0	159,702	0	21,716,390
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)										
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)										
312	Total Disbursements/ Expenditures		0	0	85,390	48,580	21,422,718	0	159,702	0	21,716,390
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
314											(18,359,511)
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			592,635						592,635
321	Unemployment Insurance Payments	2363			13,921						13,921
322	Insurance Payments (Regular or Self-Insurance)	2364			182,718						182,718
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									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369									0
328	Property Insurance (Buildings & Grounds)	2371									0
329	Vehicle Insurance (Transporation)	2372									0
330	Total Support Services - General Administration	2000	0	0	789,274	0	0	0	0	0	789,274
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)										
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)										
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)										
342	Total Disbursements/Expenditures		0	0	789,274	0	0	0	0	0	789,274
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
344											895,074

**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									0
349	Operation & Maintenance of Plant Services	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	Total Payments to Other Govt Units	4000						0			0
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	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,526

**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	21,512,000
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	7,812,000
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	0
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	2,167,000
15	Summer School Programs	1600	57,000
16	Gifted Programs	1650	534,000
17	Driver's Education Programs	1700	255,000
18	Bilingual Programs	1800	1,621,000
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	0
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	0
33	Total Instruction ¹⁰	1000	33,958,000
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	900,000
37	Guidance Services	2120	413,000
38	Health Services	2130	797,000
39	Psychological Services	2140	367,000
40	Speech Pathology & Audiology Services	2150	691,000
41	Other Support Services - Pupils (Describe & Itemize)	2190	0
42	Total Support Services - Pupils	2100	3,168,000
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	2,330,000
45	Educational Media Services	2220	1,517,000
46	Assessment & Testing	2230	162,000
47	Total Support Services - Instructional Staff	2200	4,009,000
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	200,000
50	Executive Administration Services	2320	917,000
51	Special Area Administration Services	2330	842,000
52	Tort Immunity Services	2360 - 2370	191,000
53	Total Support Services - General Administration	2300	2,150,000

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	3,485,000
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	3,485,000
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	133,000
60	Fiscal Services	2520	375,000
61	Operation & Maintenance of Plant Services	2540	10,000
62	Pupil Transportation Services	2550	643,000
63	Food Services	2560	2,887,000
64	Internal Services	2570	0
65	Total Support Services - Business	2500	4,048,000
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	17,000
70	Staff Services	2640	0
71	Data Processing Services	2660	1,157,000
72	Total Support Services - Central	2600	1,174,000
73	Other Support Services (Describe & Itemize)	2900	0
74	Total Support Services	2000	18,034,000
75	COMMUNITY SERVICES (ED)	3000	659,000
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	15,000
79	Payments for Special Education Programs	4120	300,000
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	220,000
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	Total Payments to Other Govt Units (In-State)	4100	535,000
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	0
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	0
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
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	535,000
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	0
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	0
114	Total Direct Disbursements/Expenditures		53,186,000
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	0
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	5,469,000
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	5,469,000
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	5,469,000
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
138	Payments to Other Govt. Units (Out of State)	4400	0
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	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
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
151	Total Direct Disbursements/Expenditures		5,469,000
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
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
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	1,590,000
168	Total Debt Services - Interest On Short-Term Debt	5100	1,590,000
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	2,385,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	7,000
172	Total Debt Services	5000	3,982,000
173	PROVISION FOR CONTINGENCIES (DS)	6000	0
174	Total Disbursements/ Expenditures		3,982,000
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	3,915,000
183	Other Support Services (Describe & Itemize)	2900	0
184	Total Support Services	2000	3,915,000
185	COMMUNITY SERVICES (TR)	3000	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
188	Payments for Regular Programs	4110	0
189	Payments for Special Education Programs	4120	0
190	Payments for Adult/Continuing Education Programs	4130	0
191	Payments for CTE Programs	4140	0
192	Payments for Community College Programs	4170	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
194	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
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	Description (Enter Whole Dollars)	Funct #	Budget
2			
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
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
206	(Lease/Purchase Principal Retired) ¹¹		0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	0
210	Total Disbursements/ Expenditures		3,915,000
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	266,000
216	Pre-K Programs	1125	0
217	Special Education Programs (Functions 1200-1220)	1200	292,000
218	Special Education Programs - Pre-K	1225	0
219	Remedial and Supplemental Programs - K-12	1250	0
220	Remedial and Supplemental Programs - Pre-K	1275	0
221	Adult/Continuing Education Programs	1300	0
222	CTE Programs	1400	0
223	Interscholastic Programs	1500	44,000
224	Summer School Programs	1600	1,000
225	Gifted Programs	1650	6,000
226	Driver's Education Programs	1700	3,000
227	Bilingual Programs	1800	21,000
228	Truants' Alternative & Optional Programs	1900	0
229	Total Instruction	1000	633,000
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	10,000
233	Guidance Services	2120	5,000
234	Health Services	2130	77,000
235	Psychological Services	2140	4,000
236	Speech Pathology & Audiology Services	2150	8,000
237	Other Support Services - Pupils (Describe & Itemize)	2190	0
238	Total Support Services - Pupils	2100	104,000
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	34,000
241	Educational Media Services	2220	12,000
242	Assessment & Testing	2230	2,000
243	Total Support Services - Instructional Staff	2200	48,000
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	0
246	Executive Administration Services	2320	46,000

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
247	Service Area Administrative Services	2330	22,000
248	Claims Paid from Self Insurance Fund	2361	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
250	Unemployment Insurance Pymts	2363	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0
252	Risk Management and Claims Services Payments	2365	0
253	Judgment and Settlements	2366	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
255	Reciprocal Insurance Payments	2368	0
256	Legal Services	2369	0
257	Total Support Services - General Administration	2300	68,000
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	195,000
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	Total Support Services - School Administration	2400	195,000
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	2,000
264	Fiscal Services	2520	49,000
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	472,000
267	Pupil Transportation Services	2550	0
268	Food Services	2560	193,000
269	Internal Services	2570	0
270	Total Support Services - Business	2500	716,000
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	0
273	Planning, Research, Development, & Evaluation Services	2620	0
274	Information Services	2630	2,000
275	Staff Services	2640	15,000
276	Data Processing Services	2660	0
277	Total Support Services - Central	2600	17,000
278	Other Support Services (Describe & Itemize)	2900	0
279	Total Support Services	2000	1,148,000
280	COMMUNITY SERVICES (MR/SS)	3000	0
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
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
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
295	Total Disbursements/Expenditures		1,781,000
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	25,000,000
302	Other Support Services (Describe & Itemize)	2900	0
303	Total Support Services	2000	25,000,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
305	PAYMENTS TO OTHER GOVT UNITS (In-State)		
306	Payments to Regular Programs (In-State)	4110	0
307	Payments for Special Education Programs	4120	0
308	Payments for CTE Programs	4140	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
310	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
312	Total Disbursements/ Expenditures		25,000,000
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	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	614,000
321	Unemployment Insurance Payments	2363	55,000
322	Insurance Payments (Regular or Self-Insurance)	2364	564,000
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	0
326	Reciprocal Insurance Payments	2368	0
327	Legal Services	2369	0
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transportation)	2372	0
330	Total Support Services - General Administration	2000	1,233,000
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
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
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	0
342	Total Disbursements/Expenditures		1,233,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
344			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	0
349	Operation & Maintenance of Plant Services	2540	0
350	Total Support Services - Business	2500	0
351	Other Support Services (Describe & Itemize)	2900	0
352	Total Support Services	2000	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
354	Payments to Regular Programs	4110	0
355	Payments to Special Education Programs	4120	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
357	Total Payments to Other Govt Units	4000	0
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
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
366	PROVISION FOR CONTINGENCIES (FP&S)	6000	0
367	Total Disbursements/Expenditures		0
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	9,142,221		9,142,221	10,239,064
5	Operations & Maintenance	2,083,226		2,083,226	2,225,186	2,225,186
6	Debt Services **	2,815,378		2,815,378	2,892,984	2,892,984
7	Transportation	1,240,976		1,240,976	1,500,200	1,500,200
8	Municipal Retirement	954,642		954,642	750,100	750,100
9	Capital Improvements	0		0		0
10	Working Cash	114,936		114,936	150,081	150,081
11	Tort Immunity	477,597		477,597	500,168	500,168
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	954,643		954,643	750,100	750,100
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	17,783,619	0	17,783,619	19,007,883	19,007,883
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 July 1, 2018	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		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		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	2012 Bond	03/06/12	6,385,000	3, 1	625,000			625,000	0		
32	2014 Bond	03/13/14	5,900,000	1	5,590,000			1,490,000	4,100,000	4,028,443	
33									0		
34	2016 QSCB Bond	07/25/16	10,200,000	6	9,930,000				9,930,000	9,930,000	
35	2017B QSCB Bond	06/06/17	19,620,000	6	19,620,000				19,620,000	19,620,000	
36	2017C Bond	06/06/17	760,000	6	760,000			270,000	490,000	490,000	
37	Capital Lease - Technology Equipment	08/15/16	746,561	7	372,989			184,541	188,448	188,448	
38									0		
39	Capital Lease - Chromebooks	08/15/17		7	89,356			28,920	60,436	60,436	
40	Capital Lease - Chromebooks	06/01/18		7	159,402			54,688	104,714	104,714	
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			43,611,561		37,146,747	0	0	2,653,149	34,493,598	34,422,041	
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 capital leases	
53	2. Funding Bonds	5. Tort Judgment Bonds								8. Other	
54	3. Refunding Bonds	6. Building Bonds								9. Other	

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2018											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100						
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970					9,149	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					57,836	
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	0	0	0	66,985	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000					66,985	
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						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	0	0	0	66,985	
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0	0	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	0	0	0	0	

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

^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).

^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	240,859			240,859						240,859
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	61,879,561	24,268,710		86,148,271	50	32,026,013	1,652,342		33,678,355	52,469,916
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,768,026			4,768,026	20	1,790,494	194,652		1,985,146	2,782,880
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	21,271,275	1,195,499		22,466,774	10	19,279,957	500,162		19,780,119	2,686,655
13	5 Yr Schedule	252	1,286,248			1,286,248	5	1,158,739	54,640		1,213,379	72,869
14	3 Yr Schedule	253	2,110,486			2,110,486	3	2,110,485	1		2,110,486	0
15	Construction in Progress	260	3,853,785	75,238	3,853,785	75,238	--					75,238
16	Total Capital Assets	200	95,410,240	25,539,447	3,853,785	117,095,902		56,365,688	2,401,797	0	58,767,485	58,328,417
17	Non-Capitalized Equipment	700				385,083	10		38,508			
18	Allowable Depreciation								2,440,305			

	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	1125	Total Expenditures	\$	51,074,007
9	O&M	Expenditures 15-22, L151	1225	Total Expenditures		5,147,254
10	DS	Expenditures 15-22, L174	1275	Total Expenditures		5,022,317
11	TR	Expenditures 15-22, L210	1300	Total Expenditures		3,410,109
12	MR/SS	Expenditures 15-22, L295	1600	Total Expenditures		2,368,229
13	TORT	Expenditures 15-22, L342	3000	Total Expenditures		789,274
14				Total Expenditures	\$	67,811,190
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		1,485,094
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		107,112
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		43,630
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 Progms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		1,085,758
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		553,550
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		117,680
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		216,382
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		145,264
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		8,999
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		2,653,149
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		185,387
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		3,262
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		118,612
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)	\$	6,723,879
77				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		61,087,311
78				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		4,700.86
79				Estimated OEPP (Line 77 divided by Line 78)	\$	12,994.92
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
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)	\$	10,049
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		67,659
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		46,025
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		15,508
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		4,358
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		39,538
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		206,148
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0
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		58,565
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		57,836
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		1,799,598
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		229,968
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		(2,739,857)
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		3,265,978
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		2,857,392
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		3,051,097
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,341,730
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		11,747
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		1,560,974
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)		87,403
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		223,512
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		155,957
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		374,447
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)		136,254
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,221,908
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		359,156
174	Total Deductions for PCTC Computation Line 84 through Line 172					\$ 15,442,950
175	Net Operating Expense for Tuition Computation (Line 77 minus Line 174)					45,644,361
176	Total Depreciation Allowance (from page 26, Line 18, Col I)					2,440,305
177	Total Allowance for PCTC Computation (Line 175 plus Line 176)					48,084,666
178	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					4,700.86
179	Total Estimated PCTC (Line 177 divided by Line 178) * \$					10,228.91
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					

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			469,138	100,000	369,138

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)				137,726			
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>				1,824,291			
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required).</i>				232,276			
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			32,052,194		32,052,194	
20	Support Services:							
21	Pupil	2100			3,226,345		3,226,345	
22	Instructional Staff	2200			3,623,026		3,623,026	
23	General Admin.	2300			2,923,149		2,923,149	
24	School Admin	2400			3,618,385		3,618,385	
25	Business:							
26	Direction of Business Spt. Srv.	2510	147,132		0	147,132	0	
27	Fiscal Services	2520	526,859		0	526,859	0	
28	Oper. & Maint. Plant Services	2540			5,662,875	5,525,149	137,726	
29	Pupil Transportation	2550			4,271,583		4,271,583	
30	Food Services	2560			1,617,454		1,617,454	
31	Internal Services	2570	0		0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			6,336		6,336	
36	Staff Services	2640	0		0	0	0	
37	Data Processing Services	2660	1,041,029		0	1,041,029	0	
38	Other:	2900			1,310		1,310	
39	Community Services	3000			1,204,370		1,204,370	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(369,138)		(369,138)	
41	Total				1,715,020	57,837,889	7,240,169	52,312,740
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,715,020	Total Indirect Costs:	7,240,169	
44				Total Direct Costs:	57,837,889	Total Direct Costs:	52,312,740	
45				=	2.97%	=	13.84%	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 99-0027)				
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	Kankakee School District #111				
7	32-046-1110-25				
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 (<i>Check all that apply</i>)				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				
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		X	X	
32	All Other Joint/Cooperative Agreements		X	X	
33	Other				
34					
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>				
36					
37					
38					
40	<i>Additional space for Column (E) - Name of LEA :</i>				
41					
42					
43					

	F	G	H	I	J	K
1	OURCING					
2	(97-0357)					
3						
4						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14	Employee Benefit Cooperative					
15						
16						
17						
18						
19	Employee Benefit Cooperative					
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Illinois Central					
31	Kankakee Area Career Center					
32	IGA Kankakee Park District; IGA-YMCA					
33						
34						
35						
36						
37						
38						
40						
41						
42						
43						

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

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

School District Name: Kankakee School District #111
 RCDT Number: 32-046-1110-25

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	816,955		816,955	895,000		895,000
2. Special Area Administration Services	2330	904,932		904,932	430,000		430,000
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	145,377	0	145,377	149,000		149,000
5. Internal Services	2570	0		0			0
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		1,867,264	0	1,867,264	1,474,000	0	1,474,000
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							-21%

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.

1. #1690-Other Food Service: (1) \$47,006 Catering; \$3,760 Misc Food Service = \$50,766
2. #1829 - Sales Other: (1) \$4,358 - Other Sales
3. #1993 - Other Local Fees: (2) \$3,308 - Other Fees Custodial
4. #1999 - Other Local Revenues: (1) \$17,935 - Other Revenue; \$395 - Foster Grandparents; \$42,138 - Health Clinic Deposits; \$1,251 - Bessie Gray; \$20,000 - Other Revenue = \$81,719
5. #1999 - Other Local Revenues: (2) \$385 - Other Fees-Energy
6. #1999 - Other Local Revenues: (5) \$20 - Other Revenue
7. #3999 - Other Restricted Revenue from State Sources: (1) \$20,000 Other; \$31,951 - STEP Grant; \$3,445 - Per Capita Grant; \$26,679 - FGP Receipts; \$144,808 - Health Clinic Grant = \$226,883
8. #3999 - Other Restricted Revenue from State Sources: (5) \$3,085 - STEP Revenues
9. #4090 - Other Restricted Grants-in-Aid Received Directly from Federal Government: (1) \$49,914 - Foster Grandparents; \$205,215 - Other = \$255,129
10. #4090 - Other Restricted Grants-in-Aid Received Directly from Federal Government: (5) \$257,620 - General State Aid; \$13,372 - Foster Grandparents = \$270,992
11. #4999 - Other Restricted Revenue from Federal Sources: (1) \$104,681 - Medicaid Admin Outreach
12. #4999 - Other Restricted Revenue from Federal Sources: (5) \$31,573 - Other Revenue
13. #2900 - Education Fund: Other Support Services: (1) \$891 - Classified Salaries
14. #2900 - Education Fund: Other Support Services: (4) \$351 - Supplies
15. #5400 - Debt Services: Debt Services-Other: (6) \$8,000 - Dues and Fees
16. #2900 - MR/SS: Other Support Services: (2) \$55 - FICA; \$13 - Medicare = \$68

Reference Pages.

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

[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	51,982,509	5,663,944	3,569,630	171,823	61,387,906
9	Direct Expenditures	51,074,007	5,147,254	3,410,109		59,631,370
10	Difference	908,502	516,690	159,521	171,823	1,756,536
11	Fund Balance - June 30, 2019	2,440,803	3,136,609	1,979,795	5,174,558	12,731,765
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 Kankakee School District #111	RCDT NUMBER 32-046-1110-25	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005281	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Geneva A. Walters		NAME AND ADDRESS OF AUDIT FIRM Smith, Koelling, Dykstra & Ohm, P.C. 1605 North Convent Bourbonnais	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 240 Warren Avenue Kankakee		E-MAIL ADDRESS: carmenh@skdocpa.com	NAME OF AUDIT SUPERVISOR Carmen Huizenga
		CPA FIRM TELEPHONE NUMBER 815-937-1997	FAX NUMBER 815-935-0360
		60901	

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

Kankakee School District #111
32-046-1110-25
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Kankakee School District #111
32-046-1110-25
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- na 36. Questioned Costs have been calculated where there are questioned costs.
- na 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- na 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

**Kankakee School District #111
32-046-1110-25**

**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	\$	13,079,814
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 29, Line 11			232,276
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(374,447)
AFR TOTAL FEDERAL REVENUES:		\$	12,937,643

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

-----		\$	(1,560,974)

ADJUSTED AFR FEDERAL REVENUES		\$	11,376,669
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Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$	11,383,166
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Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

-----		\$	(6,497)

ADJUSTED SEFA FEDERAL REVENUE:		\$	11,376,669
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DIFFERENCE:		\$	-
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Kankakee School District #111
32-046-1110-25
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)				Year 7/1/18-6/30/19 Pass through to Subrecipients
US DEPARTMENT OF EDUCATION									0		
<u>Pass-through from Illinois State Board of Education</u>									0		
Title I - Low Income	84.010A	2019-4300	0	2,014,780	0	n/a	2,806,504	n/a	150,000	2,956,504	3,226,702
Title I - Low Income	84.010A	2018-4300	2,083,774	965,227	2,817,397	n/a	231,604	n/a	0	3,049,001	3,200,788
Title I - School Improvement Accountability	84.010A	2019-4331-19	0	0	0	n/a	9,627	n/a	165,000	174,627	206,827
<i>Total CFDA 84.010A</i>			<i>2,083,774</i>	<i>2,980,007</i>	<i>2,817,397</i>		<i>3,047,735</i>		<i>315,000</i>	<i>6,180,132</i>	
Title I - Migrant Education	84.011A	2019-4340-01	0	0	0	n/a	662	n/a	70,000	70,662	71,090
Title I - Migrant Education	84.011A	2018-4340-01	0	71,090	12,152	n/a	58,938	n/a	0	71,090	71,090
<i>Total CFDA 84.011A</i>			<i>0</i>	<i>71,090</i>	<i>12,152</i>		<i>59,600</i>		<i>70,000</i>	<i>141,752</i>	
Title I - Migrant Incentive Grant	84.144F	2019-4341	0	0	0	n/a	0	n/a	615	615	615
Title III - Language Inst Prog-Limited Eng LIPLEP	84.365A	2019-4909	0	54,485	0	n/a	71,172	n/a	15,000	86,172	88,717
Title III - Language Inst Prog-Limited Eng LIPLEP	84.365A	2018-4909	54,816	32,918	79,753	n/a	7,981	n/a	0	87,734	98,051
<i>Total CFDA 84.365A</i>			<i>54,816</i>	<i>87,403</i>	<i>79,753</i>		<i>79,153</i>		<i>15,000</i>	<i>173,906</i>	
Title II - Supporting Effective Instruction (formerly Improving Teacher Quality) (M)	84.367A	2019-4932	0	196,458	0	n/a	265,702	n/a	65,000	330,702	341,326
Title II - Supporting Effective Instruction (formerly Improving Teacher Quality) (M)	84.367A	2018-4932	37,102	27,054	51,663	n/a	12,493	n/a	0	64,156	72,099
<i>Total CFDA 84.367A (M)</i>			<i>37,102</i>	<i>223,512</i>	<i>51,663</i>		<i>278,195</i>		<i>65,000</i>	<i>394,858</i>	
									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.

Kankakee School District #111
32-046-1110-25
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)				Year 7/1/18-6/30/19 Pass through to Subrecipients
<i>Special Education Cluster (IDEA) (M)</i>									0		
Special Ed - Preschool Flow Through (M)	84.173A	2019-4600	0	6,886	0	n/a	30,966	n/a	20,000	50,966	62,766
Special Ed - Preschool Flow Through (M)	84.173A	2018-4600	8,808	6,437	15,245	n/a	0	n/a	0	15,245	50,439
<i>Total CFDA 84.173A (M)</i>			<i>8,808</i>	<i>13,323</i>	<i>15,245</i>		<i>30,966</i>		<i>20,000</i>	<i>66,211</i>	
Special Ed - IDEA Flow Through (M)	84.027A	2019-4620	0	747,402	0	n/a	1,098,285	n/a	200,000	1,298,285	1,458,238
Special Ed - IDEA Flow Through (M)	84.027A	2018-4620	772,755	594,328	1,183,364	n/a	183,719	n/a	0	1,367,083	1,494,534
Special Ed - IDEA Flow Through (M)	84.027A	2018-4625-XC	0	11,747	11,747	n/a	0	n/a	0	11,747	n/a
<i>Total CFDA 84.027A (M)</i>			<i>772,755</i>	<i>1,353,477</i>	<i>1,195,111</i>		<i>1,282,004</i>		<i>200,000</i>	<i>2,677,115</i>	
<i>Total Special Education Cluster (IDEA) (M)</i>			<i>781,563</i>	<i>1,366,800</i>	<i>1,210,356</i>		<i>1,312,970</i>		<i>220,000</i>	<i>2,743,326</i>	
<u>Total pass-through from Illinois State Board of Education</u>			<u>2,957,255</u>	<u>4,728,812</u>	<u>4,171,321</u>		<u>4,777,653</u>		<u>685,615</u>	<u>9,634,589</u>	
TOTAL US DEPARTMENT OF EDUCATION			2,957,255	4,728,812	4,171,321		4,777,653		685,615	9,634,589	
									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.

Kankakee School District #111
32-046-1110-25
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)				Year 7/1/18-6/30/19 Pass through to Subrecipients
US DEPARTMENT OF HEALTH AND HUMAN SERVICES									0		
Direct from US Department of Health and Human Services									0		
Head Start	93.600	05CH01019703	1,981,501	826,661	2,240,264	n/a	567,897	n/a	0	2,808,161	n/a
Head Start	93.600	05CH01019704	0	2,170,816	0	n/a	2,364,640	n/a	0	2,364,640	n/a
<i>Total CFDA 93.600</i>			<u>1,981,501</u>	<u>2,997,477</u>	<u>2,240,264</u>		<u>2,932,537</u>		<u>0</u>	<u>5,172,801</u>	
<u>Total direct from US Department of Health and Human Services</u>			<u>1,981,501</u>	<u>2,997,477</u>	<u>2,240,264</u>		<u>2,932,537</u>		<u>0</u>	<u>5,172,801</u>	
									0		
<u>Pass-through from Illinois Department of Public Health</u>									0		
Title XX Community Grants	93.667	86380030F	32,620	20,980	53,600	n/a	0	n/a	0	53,600	n/a
Title XX Community Grants	93.667	96380030G	0	35,698	0	n/a	35,698	n/a	0	35,698	n/a
<i>Total CFDA 93.667</i>			<u>32,620</u>	<u>56,678</u>	<u>53,600</u>		<u>35,698</u>		<u>0</u>	<u>89,298</u>	
MCH Block Grant	93.994	86380030F	66,900	0	66,900	n/a	0	n/a	0	66,900	n/a
MCH Block Grant	93.994	96380030G	0	79,576	0	n/a	79,576	n/a	0	79,576	n/a
<i>Total CFDA 93.994</i>			<u>66,900</u>	<u>79,576</u>	<u>66,900</u>		<u>79,576</u>		<u>0</u>	<u>146,476</u>	
<u>Total pass-through from Illinois Department of Public Health</u>			<u>99,520</u>	<u>136,254</u>	<u>120,500</u>		<u>115,274</u>		<u>0</u>	<u>235,774</u>	
									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.

Kankakee School District #111
32-046-1110-25
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		Year 7/1/17-6/30/18 (E)	Expenditure/Disbursements ⁴		Year 7/1/18-6/30/19 Pass through to Subrecipients	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 Pass through to Subrecipients	Year 7/1/18-6/30/19 Pass through to Subrecipients				
<u>Pass-through from Illinois Healthcare & Family Services</u>										0	
Medical Assistance Program	93.778	Jul '17-Jun '18	121,463	43,758	165,221	n/a	0	n/a	0	165,221	n/a
Medical Assistance Program	93.778	Jul '18-Jun '19	0	118,696	0	n/a	158,634	n/a	0	158,634	n/a
<i>Total CFDA 93.778</i>			<i>121,463</i>	<i>162,454</i>	<i>165,221</i>		<i>158,634</i>		<i>0</i>	<i>323,855</i>	
<u>Total pass-through from Illinois Healthcare & Family Services</u>			<u>121,463</u>	<u>162,454</u>	<u>165,221</u>		<u>158,634</u>		<u>0</u>	<u>323,855</u>	
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,202,484	3,296,185	2,525,985		3,206,445		0	5,732,430	
										0	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE										0	
<u>Direct from Corporation for National and Community Service</u>										0	
Foster Grandparents	94.011	17SFNIL001	214,113	268,501	283,960	n/a	287,746	n/a	0	571,706	n/a
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			214,113	268,501	283,960		287,746		0	571,706	
										0	
US DEPARTMENT OF AGRICULTURE										0	
<u>CFDA 10.558</u>										0	
<u>Pass-through from Day Care Resources</u>										0	
Child and Adult Care Food Program	10.558	n/a	0	30,019	0	n/a	30,019	n/a	0	30,019	n/a
										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.

Kankakee School District #111
32-046-1110-25
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)				Year 7/1/18-6/30/19 Pass through to Subrecipients
<u>Pass-through from Illinois State Board of Education</u>									0		
Child and Adult Care Food Program	10.558	2019-4226	0	41,704	0	n/a	41,704	n/a	0	41,704	n/a
Child and Adult Care Food Program	10.558	2018-4226	53,358	6,941	53,358	n/a	6,941	n/a	0	60,299	n/a
<u>Total pass-through from Illinois State Board of Education</u>			<u>53,358</u>	<u>48,645</u>	<u>53,358</u>		<u>48,645</u>		<u>0</u>	<u>102,003</u>	
<u>Total CFDA 10.558</u>			<u>53,358</u>	<u>78,664</u>	<u>53,358</u>		<u>78,664</u>		<u>0</u>	<u>132,022</u>	
<u>Child Nutrition Cluster (M)</u>									0		
<u>Pass-through from Illinois State Board of Education</u>									0		
National School Lunch Program (M)	10.555	2019-4210	0	1,793,843	0	n/a	1,793,843	n/a	0	1,793,843	n/a
National School Lunch Program (M)	10.555	2018-4210	1,748,413	312,107	1,748,413	n/a	312,107	n/a	0	2,060,520	n/a
Food Donation (Commodities, non-cash) (M)	10.555	32046111025	250,733	232,276	250,733	n/a	232,276	n/a	0	483,009	n/a
<u>Total CFDA 10.555 (M)</u>			<u>1,999,146</u>	<u>2,338,226</u>	<u>1,999,146</u>		<u>2,338,226</u>		<u>0</u>	<u>4,337,372</u>	
School Breakfast Program (M)	10.553	2019-4220	0	562,762	0	n/a	562,762	n/a	0	562,762	n/a
School Breakfast Program (M)	10.553	2018-4220	596,676	110,016	596,676	n/a	110,016	n/a	0	706,692	n/a
<u>Total CFDA 10.553 (M)</u>			<u>596,676</u>	<u>672,778</u>	<u>596,676</u>		<u>672,778</u>		<u>0</u>	<u>1,269,454</u>	
<u>Total Child Nutrition Cluster (M)</u>			<u>2,595,822</u>	<u>3,011,004</u>	<u>2,595,822</u>		<u>3,011,004</u>		<u>0</u>	<u>5,606,826</u>	
TOTAL US DEPARTMENT OF AGRICULTURE			2,649,180	3,089,668	2,649,180		3,089,668		0	5,738,848	
TOTAL FEDERAL AWARDS			8,023,032	11,383,166	9,630,446		11,361,512		685,615	21,677,573	

• (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.

Kankakee School District #111
32-046-1110-25
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2019

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Kankakee School District #111 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Kankakee School District #111 provided federal awards to subrecipients as follows:

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Kankakee School District 111 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$232,276	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	
		Total Non-Cash \$232,276

Note 5: Other Information

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

Property	None
Auto	None
General Liability	None
Workers Compensation	None
Loans/Loan Guarantees Outstanding at June 30:	None
District had Federal grants requiring matching expenditures	Yes
	(Yes/No)

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

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))
⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

Kankakee School District #111
32-046-1110-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027A, 84.173A	Special Education Cluster (IDEA)	1,312,970
84.367A	Title II - Supporting Effective Instruction	278,195
10.553, 10.555	Child Nutrition Cluster	3,011,004
Total Amount Tested as Major		\$4,602,169

Total Federal Expenditures for 7/1/18-6/30/19 \$11,361,512

% tested as Major 40.51%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

the name of the cluster.

Kankakee School District #111
32-046-1110-25
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? 2016

3. Criteria or specific requirement

Revenues and expenditures should be recorded in accordance with the Illinois State Board of Education (ISBE) Title 23 of the Illinois Administrative Code, Part 100.

4. Condition

The District recorded revenues in the incorrect account and expenditures in the incorrect function or object. Audit adjustments were posted to correct the classifications.

5. Context¹²

Audit adjustments were recorded to reclassify \$1,009,559 of revenue and \$1,158,095 of expenditures.

6. Effect

Prior to audit adjustments, the financial statements were materially incorrect, which could impact decision-making by management and the board related to budgeting and spending.

7. Cause

The account classifications were not reviewed thoroughly to detect and prevent misclassifications.

8. Recommendation

The District should be familiar with and refer to Title 23 of the Illinois Administrative Code, Part 100, when classifying revenues and expenditures. The revenues and expenditures should be recorded in the proper fund, revenue account, function and object.

9. Management's response¹³

A corrective action plan has been prepared and is included in this report.

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.

Kankakee School District #111
32-046-1110-25
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? 2017

3. Criteria or specific requirement

Audit adjustments should be posted correctly to the District's general ledger. Beginning fund balances should agree to prior year audited amounts.

4. Condition

Fiscal year 2018 audit adjustments were not posted correctly to the general ledger, causing beginning fund balances to be misstated prior to audit adjustments.

5. Context¹²

Beginning fund balances for fiscal year 2019 were incorrect: the Education Fund was overstated by \$170,522; the Capital Projects Fund was materially overstated by \$102,559.

6. Effect

Prior to audit adjustments, the beginning fund balances were incorrect, which could impact decision making by management and the board related to budgeting and spending.

7. Cause

The fund balances and audit adjustments were not reviewed thoroughly to detect and prevent misstatements.

8. Recommendation

Audit adjustments should be posted to the general ledger. Fund balances should be reviewed to verify all adjustments were posted correctly.

9. Management's response¹³

A corrective action plan has been prepared and is included in this report.

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.

Kankakee School District #111
32-046-1110-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2019- 003 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2018

3. Criteria or specific requirement

Reconciliations should be performed timely to detect and correct errors for all cash and investment accounts.

4. Condition

Accurate reconciliations were not prepared timely for cash and investments during fiscal year 2019, which resulted in material audit adjustments and delayed the issuance of the audit.

5. Context¹²

Audit adjustments to cash resulted in a net reduction to the operating cash account of \$859,729. These included adjustments to recording payroll taxes and IMRF payments which were previously unrecorded, and corrections for prior year adjustments being posted twice. Audit adjustments to investments resulted in a net addition to investments of \$112,161. These included recording \$214,720 of investment income which was previously unrecorded, and corrections for prior year adjustments being posted twice.

6. Effect

Material errors in cash and investments were not detected and corrected on a timely basis.

7. Cause

The District did not have effective controls and processes in place to prevent and detect errors. Prior year adjustments and beginning fund balances were not reviewed for accuracy. The District was unable to prepare accurate and timely cash and investment reconciliations on a monthly basis during fiscal year 2019.

8. Recommendation

Cash and investment reconciliations should be performed monthly and reviewed by the Assistant Superintendent of Business Services. The District should consider obtaining outside assistance to develop and implement controls and processes around the bank reconciliation process to prevent and detect errors.

9. Management's response¹³

A corrective action plan has been prepared and is included in this report.

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.

Kankakee School District #111
32-046-1110-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2019- 004 **2. THIS FINDING IS:** New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement
A capital asset listing should be maintained by the District that includes cost, purchase date, description, and amount to support the balance reported in the General Fixed Asset Account Group.

4. Condition
A District-wide capital asset listing is not being maintained that includes cost, purchase date, description, and amount to support the balance reported in the General Fixed Asset Account Group.

5. Context¹²

6. Effect
The auditor's opinion is qualified for the General Fixed Asset Account Group.

7. Cause
The asset listing that the District maintained at one point in time cannot be located.

8. Recommendation
The District should create an asset listing using actual historical records or best estimates and account for additions and reductions going forward.

9. Management's response¹³

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.

Kankakee School District #111
32-046-1110-25
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: **Title II-Supporting Effective Instruction Fed Award No. S367A180012**

4. Project No.: **2019-4932** 5. CFDA No.: **84.367A**

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)
 2 CFR Section 200.430(i)(1)(vii): Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must support the distribution of the employee's salary or wages amount specific activities or cost objectives if the employee works on more than one Federal award.

9. Condition¹⁵
 The District does not have a method for documenting time and effort for salaries charged to more than one Federal award.

10. Questioned Costs¹⁶
 None

11. Context¹⁷
 An employee was charged 50% to Title II and 25% to Title I. The amount of salaries and related benefits charged to Title II was \$23,761. Per inquiry of the employee, about 70% of her day is spent on Title II related activities.

12. Effect
 The District is not in compliance with the Uniform Guidance related to time and effort documentation under allowable cost principles.

13. Cause
 The District was not aware of the specific requirements related to time and effort documentation for this grant.

14. Recommendation
 The District should review the Uniform Guidance along with the applicable Compliance Supplement to determine which cost principles apply to each grant for time and effort documentation, and implement the appropriate procedures.

15. Management's response¹⁸
 A corrective action plan has been prepared and is included in this report.

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.

Kankakee School District #111
32-046-1110-25
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 Status²⁰</u>
2018-001	PE Salaries and related benefits and textbooks were in the wrong function (audit adjustments of \$1,657,036); equipment was in the wrong object (audit adjustment of \$64,566)	Material misclassifications were noted during the 2019 audit. See Finding 2019-001.
2018-002	Fiscal year 2017 audit adjustments were not posted correctly to the general ledger, causing beginning fund balances to be materially misstated prior to audit adjustments.	See Finding 2019-002.
2018-003	Bank reconciliations were not performed timely for May and June 2018, which resulted in material audit adjustments and delayed the issuance of the audit.	See Finding 2019-003.
2018-004	A loan in the amount of \$300,000 from the Working Cash Fund to the Tort Fund to cover cash shortages was posted to the general ledger and was not authorized by the Board via a resolution in accordance with 105 ISCS 5/20. The journal entry was reversed through an audit adjustment.	No journal entries were posted without proper authorization during the year ended June 30, 2019.
2018-005	The District made a duplicate health insurance payment of \$1,219,992 in June of 2018 and did not record the payment in the general ledger.	Material transactions were not recorded in the general ledger during the year ended June 30, 2019. See Finding 2019-003.
2018-006	The District initially adopted the procurement standards under the Uniform Guidance, but then upon learning of the extension of the implementation date, the District delayed full implementation of the Uniform Guidance procurement standards to July 1, 2018 (the first fiscal year beginning after December 26, 2017). The District did not document its decision to delay implementation in its internal procurement policies.	The District's procurement policies are in compliance with the Uniform Guidance.
2018-007	The District underreported Title I expenditures (project 2017-4300) through June 30, 2017 by approximately \$442,000 and therefore overreported expenditures on this project through June 30, 2018 by the same amount.	Grant expenditures recorded on the general ledger agreed with expenditures reported for the grants, within reason.

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.