

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

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

**Illinois School District/Joint Agreement
 Annual Financial Report ***

June 30, 2019

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 31-045-1310-22	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: Crowe LLP
County Name: Kane		Name of Audit Manager: Christine Torres
Name of School District/Joint Agreement: Aurora East School District		Address: One Mid America Plaza
Address: 417 5th Street	<u>Filing Status:</u> Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0	City: Oak Brook State: IL Zip Code: 60522-3697
City: Aurora		Phone Number: 630-574-7878 Fax Number: 630-574-1608
Email Address: inorrell@d131.org		IL License Number (9 digit): 066-004207 Expiration Date: 11/30/2021
Zip Code: 60505		Email Address: christine.torres@crowe.com
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> YES <input checked="" 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?
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	
District Superintendent/Administrator Name (Type or Print): Dr. Jennifer Norrell	Township Treasurer Name (type or print): Dr. Robert Grossi	
Email Address: inorrell@d131.org	Email Address: rgrossibloommts.org	Regional Superintendent/Cook ISC Name (Type or Print): _____
Telephone: 630-299-5500 Fax Number: 630-299-5584	Telephone: 708-754-3677 Fax Number: _____	Telephone: _____ Fax Number: _____
Signature & Date:  12/2/19	Signature & Date:  12-2-19	Signature & Date: _____

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

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

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City: Aurora				Phone Number: Fax Number: 630-574-7878 630-574-1608	
Email Address: inorrell@d131.org				IL License Number (9 digit): Expiration Date: 066-004207 11/30/2021	
Zip Code: 60505				Email Address: christine.torres@crowe.com	
<p align="center">Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>				<p align="center">Single Audit Status:</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	
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Email Address: inorrell@d131.org		Email Address: rgrossibloomts.org		Email Address:	
Telephone: Fax Number: 630-299-5500 630-299-5584		Telephone: Fax Number: 708-754-3677		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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TABLE OF CONTENTS

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

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 embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

The Annual Statement of Affairs was filed late.

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):					785,695,911				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.027844		+ 0.004232		+ 0.002824		= 0.034900		0.000001				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	193,023,951			184,322,564			8,701,387			92,264,371			
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	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23													
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,		108,426,036										
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		113,847,304								
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													
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Aurora East School District
District Code: 31-045-1310-22
County Name: Kane

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	92,264,371.00	0.479	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	192,457,899.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(566,052.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	184,322,564.00	0.958	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	192,457,899.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(566,052.00)			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	92,264,310.00	180.20	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	512,007.12		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	23,307,669.20		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H37)		113,847,304.00	(4.99)	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		108,426,035.72		Value	0.10

Total Profile Score: 3.70 *

Estimated 2020 Financial Profile Designation: RECOGNITION

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		59,566,266	10,268,533	3,783,871	351,882	1,849,533	3,782,491	22,077,629	3,687	137,404
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	61								
13	Total Current Assets		59,566,327	10,268,533	3,783,871	351,882	1,849,533	3,782,491	22,077,629	3,687	137,404
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									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714			3,783,871		1,849,533	3,782,491			137,404
39	Unreserved Fund Balance	730	59,566,327	10,268,533		351,882			22,077,629	3,687	
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		59,566,327	10,268,533	3,783,871	351,882	1,849,533	3,782,491	22,077,629	3,687	137,404

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		Account Groups		
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		423,608		
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		423,608		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,771,855	
17	Building & Building Improvements	230		190,756,079	
18	Site Improvements & Infrastructure	240		870,328	
19	Capitalized Equipment	250		1,943,248	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			3,783,871
22	Amount to be Provided for Payment on Long-Term Debt	350			110,063,433
23	Total Capital Assets			196,341,510	113,847,304
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	423,608		
34	Total Current Liabilities		423,608		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			113,847,304
37	Total Long-Term Liabilities				113,847,304
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			196,341,510	
41	Total Liabilities and Fund Balance		423,608	196,341,510	113,847,304

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
	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	24,924,932	3,426,053	7,268,088	2,023,038	4,686,162	294,974	523,263	0	12,556
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0				
6	STATE SOURCES	3000	103,327,965	20,200,000	5,320,077	11,719,605	1,110,000	0	0	0	0
7	FEDERAL SOURCES	4000	26,879,095	0	1,874,341	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		155,131,992	23,626,053	14,462,506	13,742,643	5,796,162	294,974	523,263	0	12,556
9	Receipts/Revenues for "On Behalf" Payments ²	3998	8,170,122								
10	Total Receipts/Revenues		163,302,114	23,626,053	14,462,506	13,742,643	5,796,162	294,974	523,263	0	12,556
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	91,992,172				2,013,189				
13	Support Services	2000	43,338,399	21,772,119		12,587,341	2,571,908	5,662,907		0	0
14	Community Services	3000	1,881,258	0		1,396	147,675				
15	Payments to Other Districts & Governmental Units	4000	12,315,533	0	0	20,910	0	0		0	0
16	Debt Service	5000	413,436	0	15,302,027	0	0			0	0
17	Total Direct Disbursements/Expenditures		149,940,798	21,772,119	15,302,027	12,609,647	4,732,772	5,662,907		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,170,122	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		158,110,920	21,772,119	15,302,027	12,609,647	4,732,772	5,662,907		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		5,191,194	1,853,934	(839,521)	1,132,996	1,063,390	(5,367,933)	523,263	0	12,556
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			12,380,000						
34	Premium on Bonds Sold	7220			1,837,971						
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			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			566,052						
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	14,784,023	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
	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									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	566,052								
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			13,995,369						
76	Total Other Uses of Funds		566,052	0	13,995,369	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(566,052)	0	788,654	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		4,625,142	1,853,934	(50,867)	1,132,996	1,063,390	(5,367,933)	523,263	0	12,556
79	Fund Balances - July 1, 2018		54,941,185	8,414,599	3,834,738	(781,114)	786,143	9,150,424	21,554,366	3,687	124,848
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		59,566,327	10,268,533	3,783,871	351,882	1,849,533	3,782,491	22,077,629	3,687	137,404

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

1	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100								
5	Designated Purposes Levies (1110-1120) ⁷		19,744,401	3,003,900	7,101,318	1,992,035	1,501,391		931	
6	Leasing Purposes Levy ⁸	1130								
7	Special Education Purposes Levy	1140	957,773							
8	FICA/Medicare Only Purposes Levies	1150					1,408,079			
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		20,702,174	3,003,900	7,101,318	1,992,035	2,909,470	0	931	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	1,596,330				1,776,692			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	Total Payments in Lieu of Taxes		1,596,330	0	0	0	1,776,692	0	0	0
19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311								
21	Regular - Tuition from Other Districts (In State)	1312								
22	Regular - Tuition from Other Sources (In State)	1313								
23	Regular - Tuition from Other Sources (Out of State)	1314								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321								
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		0							
41	TRANSPORTATION FEES	1400								
42	Regular -Transp Fees from Pupils or Parents (In State)	1411								
43	Regular - Transp Fees from Other Districts (In State)	1412								
44	Regular - Transp Fees from Other Sources (In State)	1413								
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415								
46	Regular Transp Fees from Other Sources (Out of State)	1416								
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423								
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424								
51	CTE - Transp Fees from Pupils or Parents (In State)	1431								
52	CTE - Transp Fees from Other Districts (In State)	1432								

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

1	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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					0				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	1,807,537		166,770			44,974	522,332	
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		1,807,537	0	166,770	0	0	44,974	522,332	0
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	265,257							
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	23,431							
74	Other Food Service (Describe & Itemize)	1690								
75	Total Food Service		288,688							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	19,694							
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720								
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		19,694	0						
83	TEXTBOOK INCOME	1800								
84	Rentals - Regular Textbooks	1811	176,237							
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								
92	Other (Describe & Itemize)	1890								
93	Total Textbook Income		176,237							
94	OTHER REVENUE FROM LOCAL SOURCES	1900								
95	Rentals	1910		110,105						
96	Contributions and Donations from Private Sources	1920	12,341	31,164						
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950	7,462							
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970								
102	Proceeds from Vendors' Contracts	1980								

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

1	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991	39,922			31,003				
105	Sale of Vocational Projects	1992								
106	Other Local Fees (Describe & Itemize)	1993								
107	Other Local Revenues (Describe & Itemize)	1999	274,547	280,884				250,000		
108	Total Other Revenue from Local Sources		334,272	422,153	0	31,003	0	250,000	0	0
109	Total Receipts/Revenues from Local Sources	1000	24,924,932	3,426,053	7,268,088	2,023,038	4,686,162	294,974	523,263	0
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	95,852,937	20,200,000	5,320,077	5,650,000	1,110,000			
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		95,852,937	20,200,000	5,320,077	5,650,000	1,110,000	0		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)									
124	SPECIAL EDUCATION									
125	Special Education - Private Facility Tuition	3100	1,768,846							
126	Special Education - Funding for Children Requiring Sp ED Services	3105								
127	Special Education - Personnel	3110								
128	Special Education - Orphanage - Individual	3120								
129	Special Education - Orphanage - Summer Individual	3130								
130	Special Education - Summer School	3145								
131	Special Education - Other (Describe & Itemize)	3199								
132	Total Special Education		1,768,846	0		0				
133	CAREER AND TECHNICAL EDUCATION (CTE)									
134	CTE - Technical Education - Tech Prep	3200								
135	CTE - Secondary Program Improvement (CTEI)	3220	79,991							
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		79,991	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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
146	State Free Lunch & Breakfast	3360	148,387							
147	School Breakfast Initiative	3365								
148	Driver Education	3370	148,726							
149	Adult Ed (from ICCB)	3410								
150	Adult Ed - Other (Describe & Itemize)	3499								
151	TRANSPORTATION									
152	Transportation - Regular and Vocational	3500				1,323,200				
153	Transportation - Special Education	3510				4,746,405				
154	Transportation - Other (Describe & Itemize)	3599								
155	Total Transportation		0	0		6,069,605	0			
156	Learning Improvement - Change Grants	3610								
157	Scientific Literacy	3660								
158	Truant Alternative/Optional Education	3695	93,696							
159	Early Childhood - Block Grant	3705	4,939,873							
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	295,509							
169	Total Restricted Grants-In-Aid		7,475,028	0	0	6,069,605	0	0	0	0
170	Total Receipts from State Sources	3000	103,327,965	20,200,000	5,320,077	11,719,605	1,110,000	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)									
173	Federal Impact Aid	4001								
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)									
177	Head Start	4045								
178	Construction (Impact Aid)	4050								
179	MAGNET	4060								
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0		
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
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
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	5,952,996							
192	Special Milk Program	4215								
193	School Breakfast Program	4220	1,662,925							
194	Summer Food Service Program	4225								
195	Child Adult Care Food Program	4226								
196	Fresh Fruits & Vegetables	4240	171,411							
197	Food Service - Other (Describe & Itemize)	4299								
198	Total Food Service		7,787,332				0			
199	TITLE I									
200	Title I - Low Income	4300	9,043,594							
201	Title I - Low Income - Neglected, Private	4305								
202	Title I - Migrant Education	4340								
203	Title I - Other (Describe & Itemize)	4399								
204	Total Title I		9,043,594	0		0	0			
205	TITLE IV									
206	Title IV - Safe & Drug Free Schools - Formula	4400								
207	Title IV - 21st Century Comm Learning Centers	4421	1,388,714							
208	Title IV - Other (Describe & Itemize)	4499								
209	Total Title IV		1,388,714	0		0	0			
210	FEDERAL - SPECIAL EDUCATION									
211	Fed - Spec Education - Preschool Flow-Through	4600	47,141							
212	Fed - Spec Education - Preschool Discretionary	4605								
213	Fed - Spec Education - IDEA - Flow Through	4620	4,375,835							
214	Fed - Spec Education - IDEA - Room & Board	4625	113,327							
215	Fed - Spec Education - IDEA - Discretionary	4630								
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
217	Total Federal - Special Education		4,536,303	0		0	0			
218	CTE - PERKINS									
219	CTE - Perkins - Title III E - Tech Prep	4770	224,475							
220	CTE - Other (Describe & Itemize)	4799								
221	Total CTE - Perkins		224,475	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								

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

1	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
236	Impact Aid Competitive Grants	4865								
237	Qualified Zone Academy Bond Tax Credits	4866								
238	Qualified School Construction Bond Credits	4867			1,874,341					
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	1,874,341	0	0	0		0
253	Race to the Top Program	4901								
254	Race to the Top - Preschool Expansion Grant	4902	703,954							
255	Title III - Immigrant Education Program (IEP)	4905	24,663							
256	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	437,919							
257	McKinney Education for Homeless Children	4920								
258	Title II - Eisenhower Professional Development Formula	4930								
259	Title II - Teacher Quality	4932	730,098							
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	91,917							
264	Medicaid Matching Funds - Fee-for-Service Program	4992	861,269							
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	1,048,857							
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		26,879,095	0	1,874,341	0	0	0		0
267	Total Receipts/Revenues from Federal Sources	4000	26,879,095	0	1,874,341	0	0	0	0	0
268	Total Direct Receipts/Revenues		155,131,992	23,626,053	14,462,506	13,742,643	5,796,162	294,974	523,263	0

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies (1110-1120) ⁷		12,556
6	Leasing Purposes Levy ⁸	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
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		12,556
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	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	Total Payments in Lieu of Taxes		0
19	TUITION	1300	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
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		
41	TRANSPORTATION FEES	1400	
42	Regular -Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	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		
64	EARNINGS ON INVESTMENTS	1500	
65	Interest on Investments	1510	
66	Gain or Loss on Sale of Investments	1520	
67	Total Earnings on Investments		0
68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
83	TEXTBOOK INCOME	1800	
84	Rentals - Regular Textbooks	1811	
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	
92	Other (Describe & Itemize)	1890	
93	Total Textbook Income		
94	OTHER REVENUE FROM LOCAL SOURCES	1900	
95	Rentals	1910	
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	
102	Proceeds from Vendors' Contracts	1980	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	
106	Other Local Fees (Describe & Itemize)	1993	
107	Other Local Revenues (Describe & Itemize)	1999	
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	12,556
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	
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	
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		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)		
124	SPECIAL EDUCATION		
125	Special Education - Private Facility Tuition	3100	
126	Special Education - Funding for Children Requiring Sp ED Services	3105	
127	Special Education - Personnel	3110	
128	Special Education - Orphanage - Individual	3120	
129	Special Education - Orphanage - Summer Individual	3130	
130	Special Education - Summer School	3145	
131	Special Education - Other (Describe & Itemize)	3199	
132	Total Special Education		
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		
142	BILINGUAL EDUCATION		
143	Bilingual Ed - Downstate - TPI and TBE	3305	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	
145	Total Bilingual Ed		

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	
147	School Breakfast Initiative	3365	
148	Driver Education	3370	
149	Adult Ed (from ICCB)	3410	
150	Adult Ed - Other (Describe & Itemize)	3499	
151	TRANSPORTATION		
152	Transportation - Regular and Vocational	3500	
153	Transportation - Special Education	3510	
154	Transportation - Other (Describe & Itemize)	3599	
155	Total Transportation		
156	Learning Improvement - Change Grants	3610	
157	Scientific Literacy	3660	
158	Truant Alternative/Optional Education	3695	
159	Early Childhood - Block Grant	3705	
160	Chicago General Education Block Grant	3766	
161	Chicago Educational Services Block Grant	3767	
162	School Safety & Educational Improvement Block Grant	3775	
163	Technology - Technology for Success	3780	
164	State Charter Schools	3815	
165	Extended Learning Opportunities - Summer Bridges	3825	
166	Infrastructure Improvements - Planning/Construction	3920	
167	School Infrastructure - Maintenance Projects	3925	
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	
169	Total Restricted Grants-In-Aid		0
170	Total Receipts from State Sources	3000	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
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)		
177	Head Start	4045	
178	Construction (Impact Aid)	4050	
179	MAGNET	4060	
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
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	K
			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	
187	Title V - Other (Describe & Itemize)	4199	
188	Total Title V		
189	FOOD SERVICE		
190	Breakfast Start-Up Expansion	4200	
191	National School Lunch Program	4210	
192	Special Milk Program	4215	
193	School Breakfast Program	4220	
194	Summer Food Service Program	4225	
195	Child Adult Care Food Program	4226	
196	Fresh Fruits & Vegetables	4240	
197	Food Service - Other (Describe & Itemize)	4299	
198	Total Food Service		
199	TITLE I		
200	Title I - Low Income	4300	
201	Title I - Low Income - Neglected, Private	4305	
202	Title I - Migrant Education	4340	
203	Title I - Other (Describe & Itemize)	4399	
204	Total Title I		
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		
210	FEDERAL - SPECIAL EDUCATION		
211	Fed - Spec Education - Preschool Flow-Through	4600	
212	Fed - Spec Education - Preschool Discretionary	4605	
213	Fed - Spec Education - IDEA - Flow Through	4620	
214	Fed - Spec Education - IDEA - Room & Board	4625	
215	Fed - Spec Education - IDEA - Discretionary	4630	
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
217	Total Federal - Special Education		
218	CTE - PERKINS		
219	CTE - Perkins - Title III E - Tech Prep	4770	
220	CTE - Other (Describe & Itemize)	4799	
221	Total CTE - Perkins		
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	

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

1	A	B	K (90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
236	Impact Aid Competitive Grants	4865	
237	Qualified Zone Academy Bond Tax Credits	4866	
238	Qualified School Construction Bond Credits	4867	
239	Build America Bond Tax Credits	4868	
240	Build America Bond Interest Reimbursement	4869	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	
242	Other ARRA Funds - II	4871	
243	Other ARRA Funds - III	4872	
244	Other ARRA Funds - IV	4873	
245	Other ARRA Funds - V	4874	
246	ARRA - Early Childhood	4875	
247	Other ARRA Funds VII	4876	
248	Other ARRA Funds VIII	4877	
249	Other ARRA Funds IX	4878	
250	Other ARRA Funds X	4879	
251	Other ARRA Funds Ed Job Fund Program	4880	
252	Total Stimulus Programs		0
253	Race to the Top Program	4901	
254	Race to the Top - Preschool Expansion Grant	4902	
255	Title III - Immigrant Education Program (IEP)	4905	
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
257	McKinney Education for Homeless Children	4920	
258	Title II - Eisenhower Professional Development Formula	4930	
259	Title II - Teacher Quality	4932	
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	
264	Medicaid Matching Funds - Fee-for-Service Program	4992	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0
267	Total Receipts/Revenues from Federal Sources	4000	0
268	Total Direct Receipts/Revenues		12,556

**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	L
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	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	43,242,451	7,361,048	1,688,373	3,746,086	56,933	41,361	371,895		56,508,147	58,380,582
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	2,351,362	523,547	14,450	342,941	26,879		1,938		3,261,117	3,204,756
8	Special Education Programs (Functions 1200-1220)	1200	11,139,950	2,328,825	123,598	178,509	12,240	9,580			13,792,702	14,335,465
9	Special Education Programs Pre-K	1225	962,379	156,199							1,118,578	1,135,729
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300	111,281	2,399							113,680	
13	CTE Programs	1400	20,362	5,251	14,812	188,648	16,364				245,437	270,173
14	Interscholastic Programs	1500	1,208,917	14,534	283,275	203,512	21,964	968	15,000		1,748,170	1,828,455
15	Summer School Programs	1600	644,219	236,636		82,653		14,185			977,693	773,157
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	338,445	47,027	3,108	4,877					393,457	431,387
18	Bilingual Programs	1800	10,601,110	1,846,278	15,450	898,117			5,997		13,366,952	12,637,224
19	Truant Alternative & Optional Programs	1900	397,371	49,006	11,831	6,081			1,950		466,239	702,091
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	6,000,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	71,017,847	12,570,750	2,154,897	5,651,424	134,380	66,094	396,780	0	91,992,172	99,699,019
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	2,031,656	324,977	14,595	20,144					2,391,372	2,379,785
37	Guidance Services	2120	1,513,160	236,589		471					1,750,220	1,598,599
38	Health Services	2130	721,435	159,224	115,733	59,749					1,056,141	3,003,471
39	Psychological Services	2140	699,017	92,449	88,590						880,056	1,056,289
40	Speech Pathology & Audiology Services	2150	827,440	139,846	2,398,317	12,400					3,378,003	3,642,134
41	Other Support Services - Pupils (Describe & Itemize)	2190	902,389	260,710	94,500						1,257,599	1,297,735
42	Total Support Services - Pupils	2100	6,695,097	1,213,795	2,711,735	92,764	0	0	0	0	10,713,391	12,978,013
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	1,800,219	492,430	757,421	167,366		23,065			3,240,501	4,293,242
45	Educational Media Services	2220	784,573	272,617		160,883			3,925		1,221,998	1,241,056
46	Assessment & Testing	2230	121,864	8,475	398,361	56,768					585,468	1,077,141
47	Total Support Services - Instructional Staff	2200	2,706,656	773,522	1,155,782	385,017	0	23,065	3,925	0	5,047,967	6,611,439
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	418,546	99,635	60,508	10,859		94,178	8,399		692,125	744,607
50	Executive Administration Services	2320	291,905	41,113	41,246	19,586		56,016			449,866	515,236
51	Special Area Administration Services	2330	1,381,201	322,995	1,717	42,964		17,522	6,843		1,773,242	1,750,393
52	Tort Immunity Services	2360 - 2370	48,462	(23,844)	740,281			192,662			957,561	2,547,587
53	Total Support Services - General Administration	2300	2,140,114	439,899	843,752	73,409	0	360,378	15,242	0	3,872,794	5,557,823

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	L
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	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	7,506,757	1,958,291	170	144,892					9,610,110	9,448,028
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	7,506,757	1,958,291	170	144,892	0	0	0	0	9,610,110	9,448,028
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	252,477	40,485		12,919					305,881	407,325
60	Fiscal Services	2520	196,619	31,294	203,369			4,677			435,959	345,690
61	Operation & Maintenance of Plant Services	2540	28,820				152,643				181,463	
62	Pupil Transportation Services	2550									0	
63	Food Services	2560	802,526	6,744	5,758,800	243,925					6,811,995	5,746,931
64	Internal Services	2570									0	
65	Total Support Services - Business	2500	1,280,442	78,523	5,962,169	256,844	152,643	4,677	0	0	7,735,298	6,499,946
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	141,193	17,543	206,000						364,736	173,219
68	Planning, Research, Development, & Evaluation Services	2620			96,250						96,250	325,500
69	Information Services	2630	95,000	12,658	180,450	24,096		307	25,554		338,065	348,636
70	Staff Services	2640	921,315	341,158	114,068	20,196	3,258	170			1,400,165	1,315,078
71	Data Processing Services	2660	1,588,337	259,620	702,971	796,289	207,709	725	343,299		3,898,950	5,170,384
72	Total Support Services - Central	2600	2,745,845	630,979	1,299,739	840,581	210,967	1,202	368,853	0	6,098,166	7,332,817
73	Other Support Services (Describe & Itemize)	2900	236,357	12,277	148	11,891					260,673	578,943
74	Total Support Services	2000	23,311,268	5,107,286	11,973,495	1,805,398	363,610	389,322	388,020	0	43,338,399	49,007,009
75	COMMUNITY SERVICES (ED)	3000	1,283,151	282,393	172,811	139,186	1,503		2,214		1,881,258	2,405,927
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			1,521,039			10,566,545			12,087,584	2,060,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140			30,000						30,000	30,000
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			48,068						48,068	113,841
84	Total Payments to Other Govt Units (In-State)	4100			1,599,107			10,566,545			12,165,652	2,203,841
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						149,881			149,881	82,000
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						149,881			149,881	82,000
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	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			1,599,107			10,716,426			12,315,533	2,285,841
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											

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	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
105	Tax Anticipation Warrants	5110									0	
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	0
111	Debt Services - Interest on Long-Term Debt	5200						413,436			413,436	
112	Total Debt Services	5000						413,436			413,436	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										766,925
114	Total Direct Disbursements/Expenditures		95,612,266	17,960,429	15,900,310	7,596,008	499,493	11,585,278	787,014	0	149,940,798	154,164,721
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,191,194	
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					7,095,314				7,095,314	9,561,995
124	Operation & Maintenance of Plant Services	2540	5,553,496	1,105,052	4,319,657	3,029,300	607,921		54,805		14,670,231	15,006,179
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	63,652
127	Total Support Services - Business	2500	5,553,496	1,105,052	4,319,657	3,029,300	7,703,235	0	54,805	0	21,765,545	24,631,826
128	Other Support Services (Describe & Itemize)	2900			4,527	2,047					6,574	
129	Total Support Services	2000	5,553,496	1,105,052	4,324,184	3,031,347	7,703,235	0	54,805	0	21,772,119	24,631,826
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	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000				0		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	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										2,380,575
151	Total Direct Disbursements/Expenditures		5,553,496	1,105,052	4,324,184	3,031,347	7,703,235	0	54,805	0	21,772,119	27,012,401
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,853,934	
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	L
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	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			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	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						4,790,381			4,790,381	3,320,225
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						10,511,646			10,511,646	22,841,410
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	3,125,200
172	Total Debt Services	5000				0		15,302,027			15,302,027	29,286,835
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures					0		15,302,027			15,302,027	29,286,835
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(839,521)	
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	423,666	12,925	12,149,597	1,153					12,587,341	11,052,720
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	423,666	12,925	12,149,597	1,153	0	0	0	0	12,587,341	11,052,720
185	COMMUNITY SERVICES (TR)	3000			1,396						1,396	3,767
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			20,910						20,910	7,055
194	Total Payments to Other Govt. Units (In-State)	4100			20,910			0			20,910	7,055
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			20,910			0			20,910	7,055

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	L
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	Budget
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	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			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										421,936
210	Total Disbursements/ Expenditures		423,666	12,925	12,171,903	1,153	0	0	0	0	12,609,647	11,485,478
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,132,996	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		915,618							915,618	960,270
216	Pre-K Programs	1125		137,839							137,839	148,878
217	Special Education Programs (Functions 1200-1220)	1200		577,427							577,427	645,561
218	Special Education Programs - Pre-K	1225		36,946							36,946	70,735
219	Remedial and Supplemental Programs - K-12	1250									0	
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300		3,753							3,753	
222	CTE Programs	1400		278							278	692
223	Interscholastic Programs	1500		52,972							52,972	53,477
224	Summer School Programs	1600		15,300							15,300	13,194
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		4,689							4,689	4,433
227	Bilingual Programs	1800		249,594							249,594	286,743
228	Truants' Alternative & Optional Programs	1900		18,773							18,773	30,764
229	Total Instruction	1000		2,013,189							2,013,189	2,214,747
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		37,201							37,201	44,982
233	Guidance Services	2120		35,215							35,215	38,014
234	Health Services	2130		88,348							88,348	138,063
235	Psychological Services	2140		9,754							9,754	28,561
236	Speech Pathology & Audiology Services	2150		11,483							11,483	15,024
237	Other Support Services - Pupils (Describe & Itemize)	2190		143,432							143,432	145,423
238	Total Support Services - Pupils	2100		325,433							325,433	410,067
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		49,273							49,273	77,462
241	Educational Media Services	2220		75,403							75,403	104,744
242	Assessment & Testing	2230		21,440							21,440	15,153
243	Total Support Services - Instructional Staff	2200		146,116							146,116	197,359
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		17,525							17,525	32,406
246	Executive Administration Services	2320		15,254							15,254	19,295

**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	L
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	Budget
247	Service Area Administrative Services	2330		118,472							118,472	158,663
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		3,778							3,778	18,387
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		155,029							155,029	228,751
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		463,991							463,991	488,259
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	Total Support Services - School Administration	2400		463,991							463,991	488,259
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		13,507							13,507	19,322
264	Fiscal Services	2520		32,043							32,043	30,052
265	Facilities Acquisition & Construction Services	2530		27							27	
266	Operation & Maintenance of Plant Services	2540		887,805							887,805	284,573
267	Pupil Transportation Services	2550		55,920							55,920	40,808
268	Food Services	2560		95,339							95,339	38,442
269	Internal Services	2570									0	
270	Total Support Services - Business	2500		1,084,641							1,084,641	413,197
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		23,962							23,962	30,063
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630		16,330							16,330	16,634
275	Staff Services	2640		92,179							92,179	56,239
276	Data Processing Services	2660		230,611							230,611	239,873
277	Total Support Services - Central	2600		363,082							363,082	342,809
278	Other Support Services (Describe & Itemize)	2900		33,616							33,616	31,628
279	Total Support Services	2000		2,571,908							2,571,908	2,112,070
280	COMMUNITY SERVICES (MR/SS)	3000		147,675							147,675	161,958
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	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			4,732,772						0	4,732,772	4,488,775
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,063,390	
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	L
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	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			108,677		5,554,230				5,662,907	11,787,500
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	108,677	0	5,554,230	0	0	0	5,662,907	11,787,500
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	108,677	0	5,554,230	0	0	0	5,662,907	11,787,500
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,367,933)	
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									0	
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self-Insurance)	2364									0	
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									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	0	0	0	0	0	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										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	L
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	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	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	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									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	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,556	

	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	19,744,401	9,148,649	10,595,752	21,540,965
5	Operations & Maintenance	3,003,900	1,390,529	1,613,371	3,274,087	1,883,558
6	Debt Services **	7,101,318	3,067,798	4,033,520	7,223,300	4,155,502
7	Transportation	1,992,035	927,968	1,064,067	2,184,961	1,256,993
8	Municipal Retirement	1,501,391	651,822	849,569	1,534,731	882,909
9	Capital Improvements	0		0		0
10	Working Cash	931	439	492	1,037	598
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	12,556		12,556		0
13	Leasing Levy	0		0		0
14	Special Education	957,773	434,553	523,220	1,023,159	588,606
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,408,079	651,822	756,257	1,534,731	882,909
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	35,722,384	16,273,580	19,448,804	38,316,971	22,043,391
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	Series 2005A Capital Appreciation Bond	02/07/05	14,802,920	3&6	7,492,572		456,378	4,221,646	3,727,304	2,218,433
32	Series 2008 Refunding School Bond	12/30/08	5,000,000	3	5,000,000			5,000,000	0	
33	Series 2009C Refunding School Bond	02/17/09	18,385,000	3	12,800,000			12,800,000	0	
34	Series 2010A Refunding School Bond	02/18/10	24,995,000	3	24,075,000			310,000	23,765,000	23,440,000
35	Series 2011A Refunding School Bond	11/07/11	7,305,000	3	7,045,000			90,000	6,955,000	6,860,000
36	Series 2015 Refunding School Bond	10/22/15	9,225,000	3	7,440,000			975,000	6,465,000	5,470,000
37	Series 2016 Refunding School Bond	03/01/16	12,055,000	3	12,055,000				12,055,000	12,055,000
38	Series 2016B Qualified School Construction Bond	09/01/16	15,500,000	6	15,000,000			500,000	14,500,000	14,000,000
39	Series 2016C Qualified School Construction Bond	09/20/16	34,000,000	6	34,000,000				34,000,000	33,640,000
40	Series 2018 Refunding School Bond	08/23/18	12,380,000	3		12,380,000			12,380,000	12,380,000
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			153,647,920		124,907,572	12,380,000	456,378	23,896,646	113,847,304	110,063,433
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		
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		957,773			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					148,726
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	957,773	0	0	148,726
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		957,773			148,726
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	957,773	0	0	148,726
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 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	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											

^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).

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
48	b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,771,855			2,771,855						2,771,855
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	219,896,557	14,995,224	9,016,786	225,874,995	50	39,878,734	4,256,968	9,016,786	35,118,916	190,756,079
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,754,147			1,754,147	20	827,035	56,784		883,819	870,328
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	9,670,925	758,149		10,429,074	10	7,617,949	867,877		8,485,826	1,943,248
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	3,762,330		3,762,330	0	-					0
16	Total Capital Assets	200	237,855,814	15,753,373	12,779,116	240,830,071		48,323,718	5,181,629	9,016,786	44,488,561	196,341,510
17	Non-Capitalized Equipment	700				841,819	10		84,182			
18	Allowable Depreciation								5,265,811			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	149,940,798
9	O&M	Expenditures 15-22, L151	Total Expenditures			21,772,119
10	DS	Expenditures 15-22, L174	Total Expenditures			15,302,027
11	TR	Expenditures 15-22, L210	Total Expenditures			12,609,647
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			4,732,772
13	TORT	Expenditures 15-22, L342	Total Expenditures			0
14			Total Expenditures		\$	204,357,363
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+)	1125 Pre-K Programs			3,232,300
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225 Special Education Programs Pre-K			1,118,578
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			113,680
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600 Summer School Programs			977,693
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000 Community Services			1,877,541
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			12,315,533
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			499,493
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			787,014
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			7,703,235
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			54,805
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			10,511,646
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000 Community Services			1,396
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			20,910
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			137,839
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			36,946
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			3,753
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			15,300
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			147,675
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)		\$	39,555,337
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)			164,802,026
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019			12,193.00
79			Estimated OEPP (Line 77 divided by Line 78)		\$	13,516.12

	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)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		288,688
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		19,694
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		176,237
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		110,105
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		70,925
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		1,768,846
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		79,991
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		148,387
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		148,726
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		6,069,605
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		93,696
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		295,509
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		7,787,332
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		9,043,594
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		1,388,714
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		4,375,835
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		113,327
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		224,475
137	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		1,874,341
138	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
139	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		703,954
140	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		24,663
141	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIIPLEP)		437,919
142	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
144	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		730,098
145	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
146	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
147	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
148	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		91,917
149	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		861,269
150	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,048,857
151	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		5,857,126
152	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		4,120,240
174				Total Deductions for PCTC Computation Line 84 through Line 172	\$	47,954,070
175				Net Operating Expense for Tuition Computation (Line 77 minus Line 174)		116,847,956
176				Total Depreciation Allowance (from page 26, Line 18, Col I)		5,265,811
177				Total Allowance for PCTC Computation (Line 175 plus Line 176)		122,113,767
178				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		12,193.00
179				Total Estimated PCTC (Line 177 divided by Line 178) * \$		10,015.07
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					

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	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .							
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			93,474,201		93,474,201	
20	Support Services:							
21	Pupil	2100			11,038,824		11,038,824	
22	Instructional Staff	2200			5,190,158		5,190,158	
23	General Admin.	2300			4,012,581		4,012,581	
24	School Admin	2400			10,074,101		10,074,101	
25	Business:							
26	Direction of Business Spt. Srv.	2510	319,388		0	319,388	0	
27	Fiscal Services	2520	468,002		0	468,002	0	
28	Oper. & Maint. Plant Services	2540			14,924,130	14,924,130	0	
29	Pupil Transportation	2550			12,643,261		12,643,261	
30	Food Services	2560			1,148,534		1,148,534	
31	Internal Services	2570	0		0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			388,698		388,698	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			96,250		96,250	
35	Information Services	2630			328,841		328,841	
36	Staff Services	2640	1,489,086		0	1,489,086	0	
37	Data Processing Services	2660	3,578,553		0	3,578,553	0	
38	Other:	2900			300,863		300,863	
39	Community Services	3000			2,026,612		2,026,612	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(19,682,810)		(19,682,810)	
41	Total			5,855,029	135,964,244	20,779,159	121,040,114	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	5,855,029	Total Indirect Costs:	20,779,159	
44				Total Direct Costs:	135,964,244	Total Direct Costs:	121,040,114	
45				=	4.31%	=	17.17%	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

If an error message is reported in Column F regarding the function and/or object number and assistance is needed, please call 217-785-8779.

Instructions:

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
	10-2660-300	Advanced Wiring Solutions	\$64,553	25,000	39,553
	10-2520-300	Bloom Township Trustees of Schools	85,000	25,000	60,000
	10-2660-400	Computer Information Concepts, Inc.	140,610	25,000	115,610
	10-2520-300	Crowe LLP	68,800	25,000	43,800
	10-2660-300	Dell Marketing Lp	667,371	25,000	642,371
	40-2550-300	Durham School Services	8,134,940	25,000	8,109,940
	40-2550-300	First Student - Batavia	2,452,369	25,000	2,427,369
	10-2630-300	Floodlight Design LLC	29,000	25,000	4,000
	10-2660-300	Gordon Flesch Company Inc	538,500	25,000	513,500
	10-2660-400	Heartland Businnes Systems	35,294	25,000	10,294
	20-2540-300	I.T.B.C Partners	348,269	25,000	323,269
	20-2540-400	Ilco Inc	32,025	25,000	7,025
	20-2540-400	MP2 Energy NE LLC	236,004	25,000	211,004
	20-2540-300	Perfection Property Restoration	59,570	25,000	34,570
	10-2560-300	Preferred Meal Systems, Inc	2,436,193	25,000	2,411,193
	10-2660-400	SHI International Corp	56,352	25,000	31,352
	10-2560-300	Sodexo Inc & Affiliates	3,218,893	25,000	3,193,893
	40-2550-300	Special Education Systems Inc	329,878	25,000	304,878
	10-2660-400	Tyler Technologies	119,737	25,000	94,737
	20-2540-300	UMB Bank	368,000	25,000	343,000
	10-2660-400	Cwd Government, Inc	153,552	25,000	128,552
	20-2540-300	City of Aurora	120,015	25,000	95,015

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 10-092</i>)				
3	Fiscal Year Ending June 30, 2019				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Aurora East School District				
7	31-045-1310-22				
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	Service or Function (Check all that apply)			Barriers to Implementation	
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
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				
32	All Other Joint/Cooperative Agreements	X	X		
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

	F	G	H	I	J	K
1	OURCING					
2	(97-0357)					
3						
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						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	West Aurora 129					
31						
32	Hope Wall					
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: Aurora East School District
 RCDT Number: 31-045-1310-22

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	449,866		449,866	580,860		580,860
2. Special Area Administration Services	2330	1,773,242		1,773,242	2,083,182		2,083,182
3. Other Support Services - School Administration	2490	0		0	854,563		854,563
4. Direction of Business Support Services	2510	305,881	0	305,881	331,515		331,515
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	364,736		364,736	82,969		82,969
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		2,893,725	0	2,893,725	3,933,089	0	3,933,089
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							36%

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. Long-term debt - Interest accretion on capital appreciation bonds.
2. Under Error 8 - the amounts will not match due to the bond refunding and the removal of principal through the payment to escrow.
- 3.
- 4.

Aurora East School District
31-045-1310-22

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	155,131,992	23,626,053	13,742,643	523,263	193,023,951
9	Direct Expenditures	149,940,798	21,772,119	12,609,647		184,322,564
10	Difference	5,191,194	1,853,934	1,132,996	523,263	8,701,387
11	Fund Balance - June 30, 2019	59,566,327	10,268,533	351,882	22,077,629	92,264,371
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?	SENDING AN A-133 SEPERATELY!
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).	ERROR!
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 Aurora East School District	RCDT NUMBER 31-045-1310-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004207	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Jennifer Norrell		NAME AND ADDRESS OF AUDIT FIRM Crowe LLP One Mid America Plaza Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 417 5th Street Aurora 60505		E-MAIL ADDRESS: christine.torres@crowe.com	
		NAME OF AUDIT SUPERVISOR Christine Torres	
		CPA FIRM TELEPHONE NUMBER 630-574-7878	FAX NUMBER 630-574-1608

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

Aurora East School District
31-045-1310-22
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>
- * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
 Districts should track separately through year; no specific report available from ISBE
 Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
 - **The two commodity programs should be reported on separate lines on the SEFA.**
 Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
 CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **ALL** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
 Including, but not limited to:

Aurora East School District
31-045-1310-22
SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

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

**Aurora East School District
31-045-1310-22**

**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	\$	28,753,436
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 29, Line 11			578,231
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		(861,269)
AFR TOTAL FEDERAL REVENUES:		\$	28,470,398

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES **\$ 28,470,398**

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

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ -

DIFFERENCE: \$ 28,470,398

* 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.

Aurora East School District
31-045-1310-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? 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
84.010A	Title I - Low Income Cluster	8,248,131
84.365A	Title III Cluster	846,899
84.419B	Preschool Expansion Grant	876,697
10.555 & 10.553	Child Nutrition Food Cluster	7,466,184
	Total Amount Tested as Major	\$17,437,911

Total Federal Expenditures for 7/1/18-6/30/19 \$24,341,626

% tested as Major 71.64%

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.

Aurora East School District
31-045-1310-22
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 2015

3. Criteria or specific requirement

Auditing standards require that entities have internal controls in place to prepare financial statements and the Schedule of Expenditures of Federal Awards.

4. Condition

We assisted the District staff in preparing adjustments to various account balances to present the financial position and activities of the District in the annual audited financial statements as well as preparing the Schedule of Expenditures of Federal Awards.

5. Context¹²

We assisted in the preparation of the financial information and with the assistance of the preparation of the Schedule of Expenditures of Federal Awards. We proposed adjustments to cash, capital assets, deferred inflows of resources, deferred outflows of resources, and long-term obligations.

6. Effect

Management may not have accurate data to utilize as part of their business decision process. In addition, inaccurate financial data may be shared with outside users.

7. Cause

Smaller entity without the ability to diversify all financial accounting and reporting tasks.

8. Recommendation

Due to the size of the District and the business office, the District should evaluate the cost-benefit of implementing controls to implement improvements.

9. Management's response¹³

Management maintains the District books in a manner to provide the Board the necessary information to make fiscally responsible decisions. The District employs a person who has the skills, knowledge, and experience to take responsibility for the audit adjustments and the Schedule of Expenditures of Federal Awards.

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.

Aurora East School District
31-045-1310-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

Appropriate documentation should be maintained for each student activity fund transaction.

4. Condition

During our review of student activity funds, we noted deposits that did not have supporting documentation, were not deposited timely, and for which prenumbered receipts were not used. In testing of disbursements we identified supporting documentation that was not maintained, transactions that had sales tax paid, and disbursements for which the principal's approval was not maintained.

5. Context¹²

Errors were identified during the review of the receipt and disbursement documentation for the student activity funds.

6. Effect

There is an increased risk of misappropriation of student activity funds.

7. Cause

Due to the limited size of staffing at the schools, the District has limited capacity to provide adequate segregation of duties. The lack of documentation for cash receipts and cash disbursements appears to be an error in controls.

8. Recommendation

We recommend that the schools maintain not only the deposit slip and purchase order, but also the supporting cash receipts and cash disbursements. We recommend that the schools provide cash receipt slips to those from whom cash is received.

9. Management's response¹³

Management has conducted trainings and had audited all buildings. Management is now implementing additional monthly support for those schools who were deficient in their audit.

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.

Aurora East School District
31-045-1310-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____ Title 1 - Low Income Cluster

4. Project No.: 18-4300-00 , 19-4300-00 **5. CFDA No.:** 84.010A

6. Passed Through: _____ Illinois Board of Education

7. Federal Agency: _____ U.S. Department of Education

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

The basis of the quarterly expenditure reports is the general ledger.

9. Condition¹⁵

During our testing of Title I funds, variances were noted between the expenses listed in the general ledger and the quarterly expenditure reports.

10. Questioned Costs¹⁶

None

11. Context¹⁷

Variances were noted for both expenditure reports selected for testing.

12. Effect

There is an increased risk the amounts requested for reimbursement are misstated since the reimbursement is based on the quarterly expenditure reports

13. Cause

Smaller entity without the ability to diversify all financial accounting and reporting tasks.

14. Recommendation

We recommend all expenditure reports be tied out to the general ledger before being submitted for reimbursement. All variances should be reconciled.

15. Management's response¹⁸

Management will review the quarterly expenditure reports for variances from the general ledger.

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.

Aurora East School District
31-045-1310-22
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	We assisted the District staff in preparing adjustments to various account balances to present the financial position and activities of the District in the annual audited financial statements as well as preparing the Schedule of Expenditures of Federal Awards.	Repeated, see 2019-001
2018-002	Our review of the Infinite Visions user role report disclosed that certain individuals involved in the accounting function also have super user access to all functions of the accounting software. Additionally, we noted that user passwords are based on employee information and are not required to be changed periodically.	Not repeated
2018-003	During our review of student activity fund, we noted deposits that did not have supporting documentation, were not deposited timely, and for which prenumbered receipts were not used. In testing of disbursements we identified supporting documentation that was not maintained, transactions that had sales tax paid, and disbursements for which the principal's approval was not maintained.	Repeated, see 2019-002
2018-004	A formal needs assessment was performed by the District, however it was submitted after the fiscal year ended.	Not repeated
2018-005	We noted that management performed a documented review of quarterly expenditure reimbursement reports after submission to the Illinois State Board of Education.	Not repeated

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.