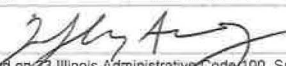


Due to ROE on Tuesday, October 15th
Due to ISBE on Friday, November 15th
SD/JA19

☒ School District
Joint Agreement

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

<u>School District/Joint Agreement Information</u> <small>(See instructions on inside of this page.)</small>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 31-045-0460-22	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: RSM US LLP
County Name: Kane		Name of Audit Manager: Katie Barry
Name of School District/Joint Agreement: SD U-46		Address: One South Wacker Drive, Suite 800
Address: 355 E. Chicago Street	<u>Filing Status:</u> Submit electronic AFR directly to ISBE	City: Chicago State: IL Zip Code: 60606
City: Elgin, IL	Click on the Link to Submit: Send ISBE a File	Phone Number: 312-634-4415 Fax Number: 312-634-5523
Email Address:		IL License Number (9 digit): 066-003346 Expiration Date: 11/30/2021
Zip Code: 60120-6543	0	Email Address: Katie.Barry@rsmus.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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Jeff King	Township Treasurer Name (type or print):	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: jeffking@u-46.org	Email Address:	Email Address:
Telephone: 847-888-5000	Telephone:	Telephone:
Fax Number: 847-608-2777	Fax Number:	Fax Number:
Signature & Date:  11/8/19	Signature & Date:	Signature & Date:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will 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: 10/1/1991 (Ex: 00/00/0000)
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date8/29/2019
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)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		1,915,310	2,236,696	1,025,851		5,177,857
Total						5,177,857

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

RSM US LLP

Name of Audit Firm (print)

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

See AFR opinion on opinion page

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



Independent Auditor's Report on the Annual Financial Report

RSM US LLP

To the Board of Education
School District U-46
Elgin, Illinois

We have audited the basic financial statements of School District U-46, Elgin, Illinois (the District) as of and for the year ended June 30, 2019, and have issued our report thereon, dated November 8, 2019, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the basic financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 8, 2019.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2019, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2019.

RSM US LLP

Chicago, Illinois
November 8, 2019

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

	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):			4,811,540,043						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.038664		+ 0.007960		+ 0.004037		= 0.050660				
11													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	519,287,874		475,469,299		43,818,575		296,699,998						
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,					663,992,526						
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		240,981,586								
38													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
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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: SD U-46
District Code: 31-045-0460-22
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)	296,699,998.00	0.571	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	519,287,874.00		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	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	475,469,299.00	0.916	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	519,287,874.00		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	0.00			
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	331,855,858.00	251.26	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	1,320,748.05		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	207,189,725.79		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H37)		240,981,586.00	63.70	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		663,992,525.93		Value	0.30

Total Profile Score: 3.90 *

Estimated 2020 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		193,709,091	13,050,326	31,601,045	14,312,554	1,647,716	3,576,377	110,783,887	958,315	2,405,477
5	Investments	120									
6	Taxes Receivable	130	102,514,127	17,798,230	16,924,545	8,933,648	7,186,496			2,597,442	2,079,000
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	11,745,045			19,263,216					
9	Other Receivables	160	139,357	63,915		29,316		7,169	1,811,036		
10	Inventory	170	33,595								
11	Prepaid Items	180	2,014,054								
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		310,155,269	30,912,471	48,525,590	42,538,734	8,834,212	3,583,546	112,594,923	3,555,757	4,484,477
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	14,401,072	6,818,646		159,460		90,754		44,880	1,927,676
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	27,866,318	333,134		224,245	590,722			8,000	
31	Payroll Deductions & Withholdings	480	82,492				459,996				
32	Deferred Revenues & Other Current Liabilities	490	108,379,201	17,394,581	16,540,710	23,842,250	6,438,765			2,538,534	2,031,850
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		150,729,083	24,546,361	16,540,710	24,225,955	7,489,483	90,754	0	2,591,414	3,959,526
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	2,047,649		31,984,880	18,312,779	1,344,729	3,492,792		964,343	524,951
39	Unreserved Fund Balance	730	157,378,537	6,366,110					112,594,923		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		310,155,269	30,912,471	48,525,590	42,538,734	8,834,212	3,583,546	112,594,923	3,555,757	4,484,477

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

	A		B	L	M	N	
1	ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	Account Groups		
2					General Fixed Assets	General Long-Term Debt	
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) ¹			3,416,396			
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			3,416,396			
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220		28,397,412			
17	Building & Building Improvements	230		340,499,238			
18	Site Improvements & Infrastructure	240					
19	Capitalized Equipment	250		16,354,168			
20	Construction in Progress	260		12,959,905			
21	Amount Available in Debt Service Funds	340			31,984,880		
22	Amount to be Provided for Payment on Long-Term Debt	350			208,996,706		
23	Total Capital Assets				398,210,723	240,981,586	
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					3,416,396
34	Total Current Liabilities						3,416,396
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				240,981,586	
37	Total Long-Term Liabilities						240,981,586
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets			398,210,723			
41	Total Liabilities and Fund Balance			3,416,396	398,210,723	240,981,586	

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

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	206,029,497	36,260,279	35,736,317	18,173,564	16,248,503	351,388	6,377,833	6,388,994	4,006,265
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	184,166,865	7,622,484	0	20,531,363	0	0	0	0	0
7	FEDERAL SOURCES	4000	40,125,989	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		430,322,351	43,882,763	35,736,317	38,704,927	16,248,503	351,388	6,377,833	6,388,994	4,006,265
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	95,966,913								
10	Total Receipts/Revenues		526,289,264	43,882,763	35,736,317	38,704,927	16,248,503	351,388	6,377,833	6,388,994	4,006,265
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	252,189,173				5,005,971				
13	Support Services	2000	135,625,249	44,370,784		29,562,804	10,386,009	0		5,367,097	3,934,879
14	Community Services	3000	3,055,075	0		0	152,388				
15	Payments to Other Districts & Governmental Units	4000	9,290,869	0	0	2,100	0	0		0	0
16	Debt Service	5000	0	0	42,707,148	1,373,245	0			0	0
17	Total Direct Disbursements/Expenditures		400,160,366	44,370,784	42,707,148	30,938,149	15,544,368	0		5,367,097	3,934,879
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	95,966,913	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		496,127,279	44,370,784	42,707,148	30,938,149	15,544,368	0		5,367,097	3,934,879
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		30,161,985	(488,021)	(6,970,831)	7,766,778	704,135	351,388	6,377,833	1,021,897	71,386
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		6,000,000							
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			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			714,553						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			19,015						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			9,605,212						
44	Total Other Sources of Funds		0	6,000,000	10,338,780	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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							6,000,000		
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									
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		714,553							
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		19,015							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		9,605,212	733,568	0	0	0	0	6,000,000	0	0
77	Total Other Sources/Uses of Funds		(9,605,212)	5,266,432	10,338,780	0	0	0	(6,000,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		20,556,773	4,778,411	3,367,949	7,766,778	704,135	351,388	377,833	1,021,897	71,386
79	Fund Balances - July 1, 2018		138,869,413	1,587,699	28,616,931	10,546,001	640,594	3,141,404	112,217,090	(57,554)	453,565
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		159,426,186	6,366,110	31,984,880	18,312,779	1,344,729	3,492,792	112,594,923	964,343	524,951

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		163,028,434	34,109,451	35,726,726	17,145,869				6,387,091	4,005,263
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	32,563,989								
8	FICA/Medicare Only Purposes Levies	1150					12,505,743				
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		195,592,423	34,109,451	35,726,726	17,145,869	12,505,743	0	0	6,387,091	4,005,263
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					3,739,616				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	203,013								
18	Total Payments in Lieu of Taxes		203,013	0	0	0	3,739,616	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	2,433,804								
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	118,357								
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	25,801								
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		2,577,962								
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				1,023,313					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					1,023,313					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	49,452	8,601	9,591	4,326	3,144		6,377,833	1,903	1,002
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		49,452	8,601	9,591	4,326	3,144	0	6,377,833	1,903	1,002
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	3,631,095								
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		3,631,095								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	172,872								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	48,561								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	871,401								
82	Total District/School Activity Income		1,092,834	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	2,488,026								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	11,367								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	590								
93	Total Textbook Income		2,499,983								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	600	789,689							
96	Contributions and Donations from Private Sources	1920	4,249								
97	Impact Fees from Municipal or County Governments	1930						351,388			
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	110,340								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	16,108								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	180,015	27,483							
107	Other Local Revenues (Describe & Itemize)	1999	71,423	1,325,055		56					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Total Other Revenue from Local Sources		382,735	2,142,227	0	56	0	351,388	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	206,029,497	36,260,279	35,736,317	18,173,564	16,248,503	351,388	6,377,833	6,388,994	4,006,265
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	170,294,544	7,622,484							
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		170,294,544	7,622,484	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	5,025,572								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	823,223								
129	Special Education - Orphanage - Summer Individual	3130	93,446								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		5,942,241	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	498,921								
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		498,921	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**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	200,549								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	188,530								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				8,892,386					
153	Transportation - Special Education	3510				11,638,977					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		20,531,363	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705	6,130,228								
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	911,852								
169	Total Restricted Grants-In-Aid		13,872,321	0	0	20,531,363	0	0	0	0	0
170	Total Receipts from State Sources	3000	184,166,865	7,622,484	0	20,531,363	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	9,691,121								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	2,268,621								
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	41,500								
198	Total Food Service		12,001,242				0				
199	TITLE I										
200	Title I - Low Income	4300	9,770,041								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	83,659								
204	Total Title I		9,853,700	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400									
207	Title IV - 21st Century Comm Learning Centers	4421	459,479								
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		459,479	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	141,029								
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	7,413,240								
214	Fed - Spec Education - IDEA - Room & Board	4625	232,582								
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		7,786,851	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799	163,500								
221	Total CTE - Perkins		163,500	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									
238	Qualified School Construction Bond Credits	4867									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902	1,520,269								
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	1,106,211								
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	1,607,606								
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	1,411,554								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	2,838,845								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	1,376,732								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		40,125,989	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	40,125,989	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		430,322,351	43,882,763	35,736,317	38,704,927	16,248,503	351,388	6,377,833	6,388,994	4,006,265

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	95,597,872	27,442,067	1,837,926	7,815,304	23,327	702,109	295,678		133,714,283	153,072,484
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	4,110,713	1,446,524	29,802	33,641	514				5,621,194	5,594,078
8	Special Education Programs (Functions 1200-1220)	1200	32,464,274	10,274,045	364,826	231,992		676	173,538		43,509,351	42,563,993
9	Special Education Programs Pre-K	1225	1,932,803	706,864		9,511			1,302		2,650,480	2,638,392
10	Remedial and Supplemental Programs K-12	1250	3,398,831	835,921	754,709	677,203		100	323,152		5,989,916	5,190,410
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	4,275,443	1,176,451	139,911	107,487	291,530		319,540		6,310,362	6,570,949
14	Interscholastic Programs	1500	2,604,299	310,219	577,904	367,650	12,220				3,872,292	5,537,653
15	Summer School Programs	1600	514,458	33,532	6,385	52,413					606,788	318,181
16	Gifted Programs	1650	4,523,249	1,249,333	105,545	18,669		693	3,509		5,900,998	5,601,026
17	Driver's Education Programs	1700	571,617	148,030		300					719,947	826,183
18	Bilingual Programs	1800	32,026,617	9,018,386	65,576	199,593			5,499		41,315,671	38,790,495
19	Truant Alternative & Optional Programs	1900	1,487,108	462,858	5,075	21,665			1,185		1,977,891	1,709,914
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	183,507,284	53,104,230	3,887,659	9,535,428	327,591	703,578	1,123,403	0	252,189,173	268,413,758
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	8,096,132	2,538,923	28,411	31,381		50			10,694,897	9,967,527
37	Guidance Services	2120	4,009,264	1,152,452	132,657	25,389					5,319,762	4,944,228
38	Health Services	2130	4,454,351	1,259,268	866,099	109,016			29,607		6,718,341	8,305,970
39	Psychological Services	2140	1,527,973	388,326	80,073	43,617					2,039,989	636,664
40	Speech Pathology & Audiology Services	2150	4,503,370	1,181,740	2,056,537	102,128					7,843,775	5,433,880
41	Other Support Services - Pupils (Describe & Itemize)	2190	2,319,276	18,021	59,331	42,357					2,438,985	2,590,253
42	Total Support Services - Pupils	2100	24,910,366	6,538,730	3,223,108	353,888	0	50	29,607	0	35,055,749	31,878,522
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	5,754,324	1,633,322	2,388,945	343,776		147,358			10,267,725	8,238,899
45	Educational Media Services	2220	1,957,387	575,226		5,136	453,343	76			2,991,168	2,685,321
46	Assessment & Testing	2230	1,218,912	202,520	1,059,697	54,574					2,535,703	2,511,316
47	Total Support Services - Instructional Staff	2200	8,930,623	2,411,068	3,453,778	851,693	0	147,434	0	0	15,794,596	13,435,536
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	5,990	5,014	36,953	13,521		2,810			64,288	98,899
50	Executive Administration Services	2320	2,385,726	322,866	218,794	52,158		95,026			3,074,570	3,155,969
51	Special Area Administration Services	2330	3,847,946	915,612	257,371	46,631		242,398	11,705		5,321,663	5,025,232
52	Tort Immunity Services	2360 - 2370			683,597						683,597	460,000
53	Total Support Services - General Administration	2300	6,239,662	1,243,492	1,196,715	112,310	0	340,234	11,705	0	9,144,118	8,740,100

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	14,352,115	3,751,238	23,736	40,833		4,000		256,591	18,428,513	18,721,953
56	Other Support Services - School Admin (Describe & Itemize)	2490	5,386,144	1,577,583	6,906	2,004		4,000			6,976,637	6,652,422
57	Total Support Services - School Administration	2400	19,738,259	5,328,821	30,642	42,837	0	8,000	0	256,591	25,405,150	25,374,375
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	207,365	38,814	229,212	241		3,355			478,987	539,670
60	Fiscal Services	2520	1,477,497	223,204	268,290	22,605	1,240,464	106,505			3,338,565	1,924,091
61	Operation & Maintenance of Plant Services	2540	333,806	57,131	156,526	154,444	1,913,880		43,601		2,659,388	2,809,955
62	Pupil Transportation Services	2550	82,537	12,315	1,613,521						1,708,373	1,553,430
63	Food Services	2560	5,198,207	2,116,818	424,011	6,245,824	14,694	14,202	52,667		14,066,423	14,694,686
64	Internal Services	2570	943,458	183,511	234,180	332,918	1,016,274		54,710		2,765,051	1,912,136
65	Total Support Services - Business	2500	8,242,870	2,631,793	2,925,740	6,756,032	4,185,312	124,062	150,978	0	25,016,787	23,433,968
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0								0	30,000
68	Planning, Research, Development, & Evaluation Services	2620			48,600						48,600	109,500
69	Information Services	2630	376,024	97,390	84,002	3,826		2,371			563,613	775,015
70	Staff Services	2640	1,557,190	237,726	1,103,356	31,780		32,250			2,962,302	3,156,309
71	Data Processing Services	2660	3,048,346	398,309	3,584,509	6,244,782	2,383,158		4,101,760		19,760,864	14,152,002
72	Total Support Services - Central	2600	4,981,560	733,425	4,820,467	6,280,388	2,383,158	34,621	4,101,760	0	23,335,379	18,222,826
73	Other Support Services (Describe & Itemize)	2900	374,432	72,051	136,851	1,290,136					1,873,470	1,615,971
74	Total Support Services	2000	73,417,772	18,959,380	15,787,301	15,687,284	6,568,470	654,401	4,294,050	256,591	135,625,249	122,701,298
75	COMMUNITY SERVICES (ED)	3000	1,896,911	315,824	556,673	275,953		238	9,476		3,055,075	3,406,636
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			191,298						191,298	90,813
79	Payments for Special Education Programs	4120			123,333						123,333	125,500
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	Total Payments to Other Govt Units (In-State)	4100			314,631			0			314,631	216,313
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220					8,976,238				8,976,238	9,750,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200					8,976,238				8,976,238	9,750,000
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			314,631		8,976,238				9,290,869	9,966,313
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										6,000,000
114	Total Direct Disbursements/Expenditures		258,821,967	72,379,434	20,546,264	25,498,665	6,896,061	10,334,455	5,426,929	256,591	400,160,366	410,488,005
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										30,161,985	
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			524,154	835	10,217,673				10,742,662	18,775,000
124	Operation & Maintenance of Plant Services	2540	9,325,203	1,564,649	13,705,470	8,517,717	502,644	12,439			33,628,122	27,951,464
125	Pupil Transportation Services	2550									0	157
126	Food Services	2560									0	
127	Total Support Services - Business	2500	9,325,203	1,564,649	14,229,624	8,518,552	10,720,317	12,439	0	0	44,370,784	46,726,621
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	9,325,203	1,564,649	14,229,624	8,518,552	10,720,317	12,439	0	0	44,370,784	46,726,621
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										
151	Total Direct Disbursements/Expenditures		9,325,203	1,564,649	14,229,624	8,518,552	10,720,317	12,439	0	0	44,370,784	46,726,621
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(488,021)	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
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						19,531,312			19,531,312	19,531,567
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						23,175,836			23,175,836	23,175,681
170												
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
172	Total Debt Services	5000			0			42,707,148			42,707,148	42,707,248
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			42,707,148			42,707,148	42,707,248
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,970,831)	
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	15,139,587	4,341,680	1,106,976	2,744,370	6,226,718	3,473			29,562,804	30,498,910
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	15,139,587	4,341,680	1,106,976	2,744,370	6,226,718	3,473	0	0	29,562,804	30,498,910
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120			2,100						2,100	0
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			2,100			0			2,100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			2,100			0			2,100	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	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						39,500			39,500	39,500
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,333,745			1,333,745	1,333,745
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						1,373,245			1,373,245	1,373,245
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		15,139,587	4,341,680	1,109,076	2,744,370	6,226,718	1,376,718	0	0	30,938,149	31,872,155
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,766,778	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		1,447,780							1,447,780	1,151,531
216	Pre-K Programs	1125		236,768							236,768	237,995
217	Special Education Programs (Functions 1200-1220)	1200		2,190,404							2,190,404	2,258,985
218	Special Education Programs - Pre-K	1225		97,421							97,421	115,662
219	Remedial and Supplemental Programs - K-12	1250		210,146							210,146	209,741
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		54,615							54,615	103,933
223	Interscholastic Programs	1500		149,732							149,732	152,476
224	Summer School Programs	1600		38,671							38,671	30,709
225	Gifted Programs	1650		59,956							59,956	56,374
226	Driver's Education Programs	1700		7,936							7,936	8,617
227	Bilingual Programs	1800		486,988							486,988	469,743
228	Truants' Alternative & Optional Programs	1900		25,554							25,554	23,409
229	Total Instruction	1000		5,005,971							5,005,971	4,819,175
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		414,626							414,626	579,231
233	Guidance Services	2120		200,178							200,178	202,572
234	Health Services	2130		509,143							509,143	516,036
235	Psychological Services	2140		22,227							22,227	22,364
236	Speech Pathology & Audiology Services	2150		62,269							62,269	57,397
237	Other Support Services - Pupils (Describe & Itemize)	2190		196,465							196,465	222,995
238	Total Support Services - Pupils	2100		1,404,908							1,404,908	1,600,595
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		149,088							149,088	142,460
241	Educational Media Services	2220		231,526							231,526	239,297
242	Assessment & Testing	2230		90,212							90,212	94,799
243	Total Support Services - Instructional Staff	2200		470,826							470,826	476,556
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		1,015							1,015	1,898
246	Executive Administration Services	2320		181,712							181,712	166,183

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
247	Service Area Administrative Services	2330		232,682							232,682	239,859
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		79,010							79,010	87,658
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		494,419							494,419	495,598
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		909,928							909,928	909,240
260	Other Support Services - School Administration (Describe & Itemize)	2490		411,163							411,163	433,710
261	Total Support Services - School Administration	2400		1,321,091							1,321,091	1,342,950
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		4,050							4,050	15,499
264	Fiscal Services	2520		276,249							276,249	277,611
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		2,026,171							2,026,171	1,987,878
267	Pupil Transportation Services	2550		3,231,395							3,231,395	3,502,524
268	Food Services	2560		43,647							43,647	151,365
269	Internal Services	2570		139,226							139,226	216,336
270	Total Support Services - Business	2500		5,720,738							5,720,738	6,151,213
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0							0	10,878
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630		75,903							75,903	93,571
275	Staff Services	2640		291,304							291,304	289,182
276	Data Processing Services	2660		539,290							539,290	564,521
277	Total Support Services - Central	2600		906,497							906,497	958,152
278	Other Support Services (Describe & Itemize)	2900		67,530							67,530	60,452
279	Total Support Services	2000		10,386,009							10,386,009	11,085,516
280	COMMUNITY SERVICES (MR/SS)	3000		152,388							152,388	168,350
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	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			15,544,368				0			15,544,368	16,073,041
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										704,135	
297												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530					0				0	300,000
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	300,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	300,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										351,388	
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						0	10,000
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			3,082,739						3,082,739	3,500,000
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self-Insurance)	2364			103,734						103,734	140,000
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366			101,000						101,000	50,000
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	382,724	26,807	1,078,262						1,487,793	1,544,707
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369			214,941						214,941	350,000
328	Property Insurance (Buildings & Grounds)	2371			376,890						376,890	400,000
329	Vehicle Insurance (Transporation)	2372									0	
330	Total Support Services - General Administration	2000	382,724	26,807	4,957,566	0	0	0	0	0	5,367,097	5,994,707
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		382,724	26,807	4,957,566	0	0	0	0	0	5,367,097	5,994,707
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,021,897	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530			264,113		3,670,766				3,934,879	400,000
349	Operation & Maintenance of Plant Services	2540									0	3,500,000
350	Total Support Services - Business	2500	0	0	264,113	0	3,670,766	0	0	0	3,934,879	3,900,000
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	0	0	264,113	0	3,670,766	0	0	0	3,934,879	3,900,000
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	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
364											0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	264,113	0	3,670,766	0	0	0	3,934,879	3,900,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										71,386	

	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	158,754,595	81,665,536	77,089,059	167,211,283	85,545,747
5	Operations & Maintenance	33,215,447	16,990,932	16,224,515	34,789,162	17,798,230
6	Debt Services **	34,779,044	16,156,876	18,622,168	33,081,421	16,924,545
7	Transportation	16,696,075	8,528,432	8,167,643	17,462,080	8,933,648
8	Municipal Retirement	6,497,128	3,258,141	3,238,987	6,671,087	3,412,946
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	6,214,612	2,479,626	3,734,986	5,077,068	2,597,442
12	Fire Prevention & Safety	3,900,663	1,984,700	1,915,963	4,063,700	2,079,000
13	Leasing Levy	0		0		0
14	Special Education	31,709,732	16,198,722	15,511,010	33,167,102	16,968,380
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	5,681,049	3,031,210	2,649,839	6,206,443	3,175,233
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	297,448,345	150,294,175	147,154,170	307,729,346	157,435,171
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long- Term Debt
31	General Obligation School Bonds, Series 1999	02/01/99	18,300,000	6	7,000,000			7,000,000	0	0
32	GO Capital Appreciation School Bonds, Series 2002	03/25/02	54,499,619	6	14,257,178			5,513,533	8,743,645	7,583,123
33	GO Capital Appreciation School Bonds, Series 2003B	03/20/03	65,999,779	6	32,606,588			962,750	31,643,838	27,443,831
34	Limited School Bonds, Series 2009	09/01/09	34,405,000	3, 4, 5	6,940,000			1,290,000	5,650,000	4,900,090
35	Taxable GO Limited School Bonds, Series 2011A	03/30/11	25,925,000	1, 3, 5, 6	10,340,000			2,795,000	7,545,000	6,543,571
36	Taxable GO Limited School Bonds, Series 2011B	03/30/11	2,030,000	6	630,000			200,000	430,000	372,927
37	General Obligation Limited School Bonds, Series 2012B	03/15/12	31,045,000	1, 3	20,770,000				20,770,000	18,013,250
38	General Obligation Limited School Bonds, Series 2015A	02/18/15	44,310,000	1, 3	44,310,000				44,310,000	38,428,845
39	Taxable GO Ltd. Refunding School Bonds, Series 2015B	02/18/15	10,780,000	3	10,780,000				10,780,000	9,349,198
40	GO Refunding School Bonds, Series 2015C	02/18/15	19,235,000	3	10,995,000			4,900,000	6,095,000	5,286,026
41	GO Refunding School Bonds, Series 2015D	02/18/15	101,575,000	3	101,575,000				101,575,000	88,093,206
42	2007 6.2M Debt Certificates	09/28/07	6,200,000	7	2,134,033			421,299	1,712,734	1,485,407
43	Long Term Purchase Contracts	various		8	2,687,098			1,333,745	1,353,353	1,173,726
44	2017 0.5M Debt Certificate	10/20/17	466,270	7	466,270			93,254	373,016	323,506
45									0	
46									0	
47									0	
48									0	
49			414,770,668		265,491,167	0	0	24,509,581	240,981,586	208,996,706
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 Debt certificates						
53	2. Funding Bonds	5. Tort Judgment Bonds		8. Other Purchase contracts/leases						
54	3. Refunding Bonds	6. Building Bonds		9. Other						

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		32,563,989			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					110,340
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					188,530
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	32,563,989	0	0	298,870
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		32,563,989			298,870
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	32,563,989	0	0	298,870
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?								
31	If yes, list in the aggregate the following:										Total Claims Payments:
32											Total Reserve Remaining:
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> 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 <u>other</u> than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	28,397,412			28,397,412						28,397,412
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	619,822,162	12,890,471		632,712,633	50	278,073,668	14,139,727		292,213,395	340,499,238
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	23,887,014	2,870,337	18,000	26,739,351		17,231,081	2,542,145	18,000	19,755,226	6,984,125
13	5 Yr Schedule	252	26,993,317	6,025,984	4,694,807	28,324,494	5	21,342,254	2,307,004	4,694,807	18,954,451	9,370,043
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	9,637,202	18,092,310	14,769,607	12,959,905	--					12,959,905
16	Total Capital Assets	200	708,737,107	39,879,102	19,482,414	729,133,795	10	316,647,003	18,988,876	4,712,807	330,923,072	398,210,723
17	Non-Capitalized Equipment	700				5,426,929			542,693			
18	Allowable Depreciation								19,531,569			

	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	\$	400,160,366	
9	O&M	Expenditures 15-22, L151	Total Expenditures		44,370,784	
10	DS	Expenditures 15-22, L174	Total Expenditures		42,707,148	
11	TR	Expenditures 15-22, L210	Total Expenditures		30,938,149	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		15,544,368	
13	TORT	Expenditures 15-22, L342	Total Expenditures		5,367,097	
14			Total Expenditures	\$	539,087,912	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		5,620,680	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		2,649,178	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		606,788	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		3,045,599	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		9,290,869	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		6,896,061	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		5,426,929	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		10,720,317	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		23,175,836	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		2,100	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		1,333,745	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		6,226,718	
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		236,768	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		97,421	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		38,671	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		152,388	
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)	\$	75,520,068	
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		463,567,844	
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		34,843.60	
79			Estimated OEPP (Line 77 divided by Line 78)	\$	13,304.25	
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
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)		1,023,313
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		3,631,095
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		1,092,834
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		2,488,026
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		11,367
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)		590
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		790,289
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		16,108
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		180,015
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		5,942,241
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		498,921
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		200,549
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		188,530
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		20,531,363
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		911,852
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		12,001,242
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		9,853,700
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		459,479
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		7,413,240
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		232,582
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		163,500
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		1,520,269
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		1,106,211
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		1,607,606
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		1,411,554
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		2,838,845
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,376,732
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		14,282,512
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		7,942,435
174	Total Deductions for PCTC Computation Line 84 through Line 172				\$	99,717,000
175	Net Operating Expense for Tuition Computation (Line 77 minus Line 174)					363,850,844
176	Total Depreciation Allowance (from page 26, Line 18, Col I)					19,531,569
177	Total Allowance for PCTC Computation (Line 175 plus Line 176)					383,382,413
178	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					34,843.60
179	Total Estimated PCTC (Line 177 divided by Line 178) *				\$	11,002.95
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					

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>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Instruction-Purchased Services	10-1000-300	MARCO TECHNOLOGIES LLC	145,618	25,000	120,618
ED-Instruction-Purchased Services	10-1000-300	MARCO TECHNOLOGIES LLC	89,503	25,000	64,503
ED-Instruction-Purchased Services	10-1000-300	MARCO TECHNOLOGIES LLC	90,000	25,000	65,000
ED-Instruction-Purchased Services	10-1000-300	APEX LEARNING, INC.	210,000	25,000	185,000
ED-Instruction-Purchased Services	10-1000-300	STREAMWOOD BEHAVIORIAL HEALTH	57,070	25,000	32,070
ED-Instruction-Purchased Services	10-1000-300	PRESENCE SAINT JOSEPH HOSPITAL	33,272	25,000	8,272
ED-Instruction-Purchased Services	10-1000-300	ALEXIAN BROTHERS BEHAVIORIAL HEALTH	46,088	25,000	21,088
ED-Instruction-Purchased Services	10-1000-300	IMAGINATION STATION, INC.	305,460	25,000	280,460
ED-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	44,444	25,000	19,444
ED-Instruction-Purchased Services	10-1000-300	NEWS- 2- YOU, INC.	61,075	25,000	36,075
ED-Instruction-Purchased Services	10-1000-300	HOUGHTON MIFFLIN HARCOURT PUBLIS	42,890	25,000	17,890
ED-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	46,800	25,000	21,800
ED-Instruction-Purchased Services	10-1000-300	ATHLETICO MANAGEMNET LLC	65,000	25,000	40,000
ED-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	25,812	25,000	812
ED-Instruction-Purchased Services	10-1000-300	NAVIANCE, INC.	110,000	25,000	85,000
ED-Instruction-Purchased Services	10-1000-300	ELGIN COMMUNITY COLLEGE	88,231	25,000	63,231
ED-Instruction-Purchased Services	10-1000-300	ATHLETICO MANAGEMNET LLC	135,000	25,000	110,000
ED-Instruction-Purchased Services	10-1000-300	ELGIN COMMUNITY COLLEGE	83,637	25,000	58,637
ED-Instruction-Purchased Services	10-1000-300	NORTHWESTERN UNIVERSITY	36,000	25,000	11,000
ED-Instruction-Purchased Services	10-1000-300	APEX LEARNING, INC.	215,000	25,000	190,000
ED-Instruction-Purchased Services	10-1000-300	PROJECT LEAD THE WAY, INC	31,000	25,000	6,000
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLIS	41,235	25,000	16,235
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	36,115	25,000	11,115
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	42,134	25,000	17,134
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	37,620	25,000	12,620

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)
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	28,020	25,000	3,020
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	34,558	25,000	9,558
ED-Instruction-Supplies & Materials	10-1000-400	B S N SPORTS	25,590	25,000	590
ED-Instruction-Supplies & Materials	10-1000-400	APPLE COMPUTER INC	31,710	25,000	6,710
ED-Instruction-Supplies & Materials	10-1000-400	AMERICAN READING COMPANY	25,000	25,000	0
ED-Instruction-Supplies & Materials	10-1000-400	SCHOOL SPECIALTY INC	30,792	25,000	5,792
ED-Instruction-Supplies & Materials	10-1000-400	SCHOOL SPECIALTY INC	30,000	25,000	5,000
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLIS	442,954	25,000	417,954
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	102,240	25,000	77,240
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	166,077	25,000	141,077
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	362,688	25,000	337,688
ED-Instruction-Supplies & Materials	10-1000-400	DISCOVERY EDUCATION, INC	698,250	25,000	673,250
ED-Instruction-Supplies & Materials	10-1000-400	MPS	65,542	25,000	40,542
ED-Instruction-Supplies & Materials	10-1000-400	THE STEVENS GROUP LLC	107,931	25,000	82,931
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	52,150	25,000	27,150
ED-Instruction-Supplies & Materials	10-1000-400	CUSTOM EDUCATION SOLUTIONS	31,395	25,000	6,395
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLIS	75,000	25,000	50,000
ED-Instruction-Supplies & Materials	10-1000-400	MIND RESEARCH INSTITUTE	70,800	25,000	45,800
ED-Instruction-Supplies & Materials	10-1000-400	MIND RESEARCH INSTITUTE	78,843	25,000	53,843
ED-Instruction-Supplies & Materials	10-1000-400	GREAT MINDS	211,024	25,000	186,024
ED-Instruction-Supplies & Materials	10-1000-400	LA LIBRERIA INC	41,721	25,000	16,721
ED-Instruction-Supplies & Materials	10-1000-400	SANTILLANA USA PUBLISHING CO INC	36,090	25,000	11,090
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	53,918	25,000	28,918
ED-Instruction-Supplies & Materials	10-1000-400	WRIGHT GROUP/MCGRAW HILL	44,967	25,000	19,967
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLIS	213,489	25,000	188,489
ED-Instruction-Supplies & Materials	10-1000-400	ENCYCLOPAEDIA BRITANNICA INC	26,985	25,000	1,985
ED-Instruction-Supplies & Materials	10-1000-400	NEWSELA, INC	159,408	25,000	134,408
ED-Instruction-Supplies & Materials	10-1000-400	IPARADIGMS LLC	39,100	25,000	14,100
ED-Instruction-Supplies & Materials	10-1000-400	RENAISSANCE LEARNING INC	424,331	25,000	399,331
ED-Instruction-Supplies & Materials	10-1000-400	GREAT MINDS	150,867	25,000	125,867
ED-Instruction-Supplies & Materials	10-1000-400	THE STEVENS GROUP LLC	59,589	25,000	34,589
ED-Instruction-Supplies & Materials	10-1000-400	U S GAMES INC	121,763	25,000	96,763
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLIS	489,487	25,000	464,487
ED-Instruction-Supplies & Materials	10-1000-400	PCM SALES,INC	55,320	25,000	30,320
ED-Instruction-Other	10-1000-600	OMBUDSMAN EDUCATIONAL SERV	400,000	25,000	375,000
ED-Instruction-Other	10-1000-600	STREAMWOOD BEHAVIORIAL HEALTH	184,000	25,000	159,000
ED-Instruction-Other	10-1000-600	COMMUNITY UNIT SCHOOL DISTRICT 300	33,309	25,000	8,309
ED-Instruction-Other	10-1000-600	STREAMWOOD BEHAVIORIAL HEALTH	101,400	25,000	76,400
ED-Support Services: Pupil-Purchased Services	10-2100-300	CONTINUUM PEDIATRIC NURSING	50,000	25,000	25,000
ED-Support Services: Pupil-Purchased Services	10-2100-300	AMERICAN HOME HEALTH CORPORATIO	98,088	25,000	73,088
ED-Support Services: Pupil-Purchased Services	10-2100-300	ARLINGDALE HEALTHCARE INC	199,801	25,000	174,801
ED-Support Services: Pupil-Purchased Services	10-2100-300	GENEVA HEARING SERVICES,PC	97,500	25,000	72,500
ED-Support Services: Pupil-Purchased Services	10-2100-300	GORBOLD BEHAVIORAL CONSULTING INC	75,000	25,000	50,000
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	31,595	25,000	6,595
ED-Support Services: Pupil-Purchased Services	10-2100-300	GENEVA HEARING SERVICES,PC	97,500	25,000	72,500
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	31,595	25,000	6,595

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ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	33,115	25,000	8,115
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	32,208	25,000	7,208
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	26,270	25,000	1,270
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	37,025	25,000	12,025
ED-Support Services: Pupil-Purchased Services	10-2100-300	TOP ECHELON CONTRACTING, LLC	39,953	25,000	14,953
ED-Support Services: Pupil-Purchased Services	10-2100-300	ADVANCED MEDICAL PERSONNEL SERVICE	28,420	25,000	3,420
ED-Support Services: Pupil-Purchased Services	10-2100-300	KATHERINE ANN BURGESS	31,360	25,000	6,360
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	113,813	25,000	88,813
ED-Support Services: Pupil-Supplies & Materials	10-2100-400	PEARSON ASSESSMENTS	43,749	25,000	18,749
ED-Support Services: Pupil-Supplies & Materials	10-2100-400	SCHOOL HEALTH CORP	43,281	25,000	18,281
ED-Support Services: Pupil-Supplies & Materials	10-2100-400	OFFICE DEPOT	35,952	25,000	10,952
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	GOLDEN APPLE FOUNDATION FOR EXCEL	72,000	25,000	47,000
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	GOLDEN APPLE FOUNDATION FOR EXCEL	72,000	25,000	47,000
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	EDUCATIONAL TECHNOLOGY AND LIFE CO	170,000	25,000	145,000
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	DISCOVERY EDUCATION, INC	596,400	25,000	571,400
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	HOUGHTON MIFFLIN HARCOURT PUBLIS	117,130	25,000	92,130
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	RIVERSIDE PUBLISHING	52,665	25,000	27,665
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	RENAISSANCE LEARNING INC	104,830	25,000	79,830
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	THE HANOVER RESEARCH COUNCIL, LLC	44,000	25,000	19,000
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	NORTHWEST EVALUATION ASSOCIATION	274,050	25,000	249,050
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	NORTHWEST EVALUATION ASSOCIATION	30,000	25,000	5,000
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	UNIVERSAL TAXI DISPATCH INC.	57,005	25,000	32,005
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	AVID CENTER	53,417	25,000	28,417
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	ACADEMY FOR URBAN SCHOOL LEADERS	30,222	25,000	5,222
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	AVID CENTER	60,200	25,000	35,200
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	THE HANOVER RESEARCH COUNCIL, LLC	43,054	25,000	18,054
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	DRC/CTB	72,287	25,000	47,287
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - EXAMS	62,480	25,000	37,480
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - EXAMS	64,855	25,000	39,855
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	SCHOOL ASSOCIATION FOR SPECIAL EDU	31,172	25,000	6,172
ED-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	DRC/CTB	32,622	25,000	7,622
ED-Support Services: Instructional Staff-Other	10-2200-600	NORTHERN ILLINOIS UNIVERSITY	56,000	25,000	31,000
ED-Support Services: General Admin-Purchased Services	10-2300-300	DEFINED LEARNING, LLC	210,800	25,000	185,800
ED-Support Services: General Admin-Purchased Services	10-2300-300	FRONTLINE TECHNOLOGIES GROUP, LLC	61,355	25,000	36,355
ED-Support Services: General Admin-Purchased Services	10-2300-300	PURPLE COMMUNICATIONS INC.	35,749	25,000	10,749
ED-Support Services: General Admin-Purchased Services	10-2300-300	CHICAGO AREA INTERPRETER REFERRALS	80,592	25,000	55,592
ED-Support Services: General Admin-Purchased Services	10-2300-300	OFFICE DEPOT	30,842	25,000	5,842
ED-Support Services: General Admin-Purchased Services	10-2300-300	HUSCH BLACKWELL LLP	30,232	25,000	5,232
ED-Support Services: General Admin-Purchased Services	10-2300-300	FRANCZEK RADELET	36,464	25,000	11,464
ED-Support Services: General Admin-Purchased Services	10-2300-300	ALIGNMENT COLLABORATIVE FOR EDUC	51,000	25,000	26,000
ED-Support Services: General Admin-Purchased Services	10-2300-300	FRANCZEK RADELET	36,738	25,000	11,738
ED-Support Services: General Admin-Purchased Services	10-2300-300	FRANCZEK RADELET	42,376	25,000	17,376
ED-Support Services: General Admin-Other	10-2300-600	ILLINOIS ASSN. OF SCHOOL BOARDS	40,000	25,000	15,000
ED-Business: Direction of Business Spt. Srv.-Purchased Services	10-2510-300	The Don Adams Corporation	58,800	25,000	33,800

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ED-Business: Direction of Business Spt. Srv.-Purchased Services	10-2510-300	GRANT THORNTON LLP	50,000	25,000	25,000
ED-Business: Direction of Business Spt. Srv.-Purchased Services	10-2510-300	BARAGAR DEMOGRAPHICS	30,000	25,000	5,000
ED-Business: Fiscal Services-Purchased Services	10-2520-300	RSM US LLP	100,250	25,000	75,250
ED-Business: Fiscal Services-Purchased Services	10-2520-300	CONNECT SEARCH LLC	34,000	25,000	9,000
ED-Business: Oper. & Maint. Plant Services-Purchased Services	10-2540-300	HEIDNER PROPERTY MANAGEMENT CO, I	138,000	25,000	113,000
ED-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	RAPTOR TECHNOLOGIES LLC	29,580	25,000	4,580
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	TRANSPORTATION DEPARTMENT	420,000	25,000	395,000
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	32,130	25,000	7,130
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	29,852	25,000	4,852
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	30,938	25,000	5,938
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	53,240	25,000	28,240
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	TRANSPORTATION DEPARTMENT	323,300	25,000	298,300
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	49,945	25,000	24,945
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	75,580	25,000	50,580
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AXESS TRANSPORTATION	77,290	25,000	52,290
ED-Business: Food Services-Purchased Services	10-2560-300	HORIZON SOFTWARE INTERNATIONAL, LI	61,212	25,000	36,212
ED-Business: Food Services-Purchased Services	10-2560-300	MAJOR APPLIANCE SERVICE INC	61,195	25,000	36,195
ED-Business: Food Services-Purchased Services	10-2560-300	ROYAL REFRIGERATION INC	31,895	25,000	6,895
ED-Business: Food Services-Purchased Services	10-2560-300	LOOMIS ARMORED US, LLC	37,600	25,000	12,600
ED-Business: Food Services-Supplies & Materials	10-2560-400	FORM PLASTIC COMPANY	49,813	25,000	24,813
ED-Business: Food Services-Supplies & Materials	10-2560-400	GET FRESH PRODUCE	208,265	25,000	183,265
ED-Business: Food Services-Supplies & Materials	10-2560-400	GORDON FOOD SERVICE INC	1,460,975	25,000	1,435,975
ED-Business: Food Services-Supplies & Materials	10-2560-400	GORDON FOOD SERVICE INC	25,500	25,000	500
ED-Business: Food Services-Supplies & Materials	10-2560-400	ALPHA BAKING COMPANY INC	179,975	25,000	154,975
ED-Business: Food Services-Supplies & Materials	10-2560-400	FORM PLASTIC COMPANY	337,980	25,000	312,980
ED-Business: Food Services-Supplies & Materials	10-2560-400	GORDON FOOD SERVICE INC	3,200,000	25,000	3,175,000
ED-Business: Food Services-Supplies & Materials	10-2560-400	HERSHEY CREAMERY COMPANY	98,500	25,000	73,500
ED-Business: Food Services-Supplies & Materials	10-2560-400	PRAIRIE FARMS DAIRY, INC.	749,179	25,000	724,179
ED-Business: Internal Services-Purchased Services	10-2570-300	U.S. POST OFFICE-ELGIN	50,000	25,000	25,000
ED-Business: Internal Services-Purchased Services	10-2570-300	GEM-CAP, INC	51,000	25,000	26,000
ED-Support Services: Information Services-Purchased Services	10-2630-300	CREEKSIDE PRINTING	26,000	25,000	1,000
ED-Central: Staff Services-Purchased Services	10-2640-300	FUTURES IN REHABILITATION MANAGEM	75,000	25,000	50,000
ED-Central: Staff Services-Purchased Services	10-2640-300	FUTURES IN REHABILITATION MANAGEM	70,225	25,000	45,225
ED-Central: Staff Services-Purchased Services	10-2640-300	WORKFORCE SOFTWARE LLC	72,090	25,000	47,090
ED-Central: Staff Services-Purchased Services	10-2640-300	APRIANT INC	610,500	25,000	585,500
ED-Central: Staff Services-Purchased Services	10-2640-300	TYLER TECHNOLOGIES, INC	117,754	25,000	92,754
ED-Central: Staff Services-Purchased Services	10-2640-300	WORKFORCE SOFTWARE LLC	46,382	25,000	21,382
ED-Central: Data Processing Services-Purchased Services	10-2660-300	BLACKBOARD ENGAGE	146,748	25,000	121,748
ED-Central: Data Processing Services-Purchased Services	10-2660-300	COMPUTER INFORMATION CONCEPTS, IN	31,254	25,000	6,254
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	140,787	25,000	115,787
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	400,000	25,000	375,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	111,796	25,000	86,796

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ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	47,000	25,000	22,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	174,790	25,000	149,790
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T INTERNET	29,844	25,000	4,844
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T INTERNET	64,159	25,000	39,159
ED-Central: Data Processing Services-Purchased Services	10-2660-300	HEARTLAND BUSINESS SYSTEMS	29,844	25,000	4,844
ED-Central: Data Processing Services-Purchased Services	10-2660-300	SIRSI CORPORATION	93,176	25,000	68,176
ED-Central: Data Processing Services-Purchased Services	10-2660-300	HOUGHTON MIFFLIN HARCOURT PUBLIS	27,825	25,000	2,825
ED-Central: Data Processing Services-Purchased Services	10-2660-300	COMCAST CABLE COMMUNICATIONS, IN	400,000	25,000	375,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	SENTINEL TECHNOLOGIES, INC.	119,697	25,000	94,697
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	149,564	25,000	124,564
ED-Central: Data Processing Services-Purchased Services	10-2660-300	BIRCH COMMUNICATIONS LLC	174,043	25,000	149,043
ED-Central: Data Processing Services-Purchased Services	10-2660-300	COMCAST CABLE COMMUNICATIONS, IN	300,000	25,000	275,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	HEARTLAND BUSINESS SYSTEMS	36,000	25,000	11,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	TABLEAU SOFTWARE	91,800	25,000	66,800
ED-Support Services: Data Processing Services-Supplies & Materials	10-2660-400	DELL MARKETING LP	3,432,210	25,000	3,407,210
ED-Support Services: Data Processing Services-Supplies & Materials	10-2660-400	TYMPANI LLC DBA MINDSIGHT	740,209	25,000	715,209
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	THOMAS PUMP CO, INC	34,647	25,000	9,647
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRICO MECHANICAL	149,000	25,000	124,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	AUTOMATIC BUILDING CONTROLS INC	430,740	25,000	405,740
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	CUSTOM CONNECTION	90,000	25,000	65,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	J & L COOLING TOWERS, INC.	50,180	25,000	25,180
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TNT LANDSCAPE CONSTRUCTION INC.	169,815	25,000	144,815
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ABC INSULATION INC	143,000	25,000	118,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	CROSS ALUMINUM PRODUCTS INC.	101,346	25,000	76,346
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	CINTAS CORPORATION NO. 2	27,120	25,000	2,120
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	AUTOMATIC BUILDING CONTROLS INC	29,560	25,000	4,560
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRANE	35,000	25,000	10,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	RENAISSANCE COMMUNICATIONS SYSTEMS	45,800	25,000	20,800
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	CENERGISTIC LLC	310,000	25,000	285,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ACKERMAN'S REFINISHING & UPHOLSTERY	30,000	25,000	5,000

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O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	STABLLIZER SOLUTIONS, INC	84,520	25,000	59,520
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	PETERS ELECTRIC AND TECHNOLOGY INC	29,484	25,000	4,484
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	SOUND INC	27,858	25,000	2,858
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	SIGNET SIGN CO.	40,221	25,000	15,221
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRANE	52,123	25,000	27,123
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRANE	52,123	25,000	27,123
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRANE	52,123	25,000	27,123
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRANE	69,000	25,000	44,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	CENERGISTIC LLC	25,587	25,000	587
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	SCHOOLDUDE.COM, INC.	39,950	25,000	14,950
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ROGER'S FLOORING	183,328	25,000	158,328
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	PETERS ELECTRIC AND TECHNOLOGY INC	29,866	25,000	4,866
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	KEYSTONE (US) MANAGEMENT INC	84,552	25,000	59,552
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	AQUA PURE ENTERPRISES, INC.	51,599	25,000	26,599
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	AUTOMATIC BUILDING CONTROLS INC	305,057	25,000	280,057
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	CARDINAL MIRROR & GLASS CO	29,983	25,000	4,983
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	DENNIS CURTIS BOILER SERVICE/SALES, II	40,000	25,000	15,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	F E MORAN SECURITY SOLUTIONS, LLC	51,709	25,000	26,709
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	FLOLO CORP	73,923	25,000	48,923
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	FOX VALLEY FIRE & SAFETY EQPT	54,765	25,000	29,765
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	GCA SERVICES GROUP #773060	3,494,905	25,000	3,469,905
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ILLINOIS TIME RECORDER	52,000	25,000	27,000

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)
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	KCG MANAGEMENT LLC	172,564	25,000	147,564
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	MECHANICAL SERVICES ASSOC CORP	26,675	25,000	1,675
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	RUSSO POWER EQUIPMENT	28,929	25,000	3,929
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	SIMPLEXGRINNELL LP	53,500	25,000	28,500
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	SIMPLEXGRINNELL LP	180,905	25,000	155,905
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	SKIRMONT MECHANICAL CONTRACTOR	56,444	25,000	31,444
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	SUBURBAN ELEVATOR	72,702	25,000	47,702
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TIDWELL ROOFING & SHEET METAL	197,938	25,000	172,938
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRANE	153,500	25,000	128,500
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TRANE	520,000	25,000	495,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	CINTAS CORPORATION NO. 2	141,850	25,000	116,850
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ADVANCED DISPOSAL SERVICES	356,439	25,000	331,439
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	WEBMARC DOORS	33,019	25,000	8,019
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	F J BERO & COMPANY INC	529,740	25,000	504,740
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	PARTITION PROS, INC.	135,298	25,000	110,298
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ABLE PEST CONTROL, INC	45,135	25,000	20,135
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	DAHLQUIST & LUTZOW ARCHITECTS, LTD	91,000	25,000	66,000
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ESSENTIAL WATER TECHNOLOGIES, LLC	78,805	25,000	53,805
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	GENERAL MECHANICAL	774,378	25,000	749,378
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	HERITAGE-CRYSTAL CLEAN	44,895	25,000	19,895
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	JOHNSON CONTROLS INC	127,275	25,000	102,275
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	READ SEPTIC SERVICE INC	89,270	25,000	64,270


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)
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	TANDEM FLOORING, INC	29,100	25,000	4,100
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	GREAT LAKES SNOW SYSTEMS, INC	176,475	25,000	151,475
O&M-Support Services: O&M of Plant Services - Purchased Services	20-2540-300	ESSENTIAL WATER TECHNOLOGIES, LLC	66,944	25,000	41,944
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	CRESCENT ELECTRIC SUPPLY CO	36,380	25,000	11,380
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	TWIN SUPPLIES, LTD	146,000	25,000	121,000
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	DIRECT ENERGY BUSINESS	3,700,000	25,000	3,675,000
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	TEAM REIL CONSTRUCTION INC	143,496	25,000	118,496
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	TRANE	46,783	25,000	21,783
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	WAREHOUSE DIRECT, INC.	56,594	25,000	31,594
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	CARGILL INC	80,000	25,000	55,000
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	GRAYBAR ELECTRIC CO, INC..	52,947	25,000	27,947
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	WAREHOUSE DIRECT, INC.	105,594	25,000	80,594
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	WAREHOUSE DIRECT, INC.	548,435	25,000	523,435
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	ANDERSON LOCK	224,697	25,000	199,697
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	COLUMBIA PIPE & SUPPLY CO	114,895	25,000	89,895
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	COMMONWEALTH EDISON COMPANY	79,070	25,000	54,070
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	CONSERV FS, INC.	36,642	25,000	11,642
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	CUMMINS NPOWER LLC	34,000	25,000	9,000
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	FLOLO CORP	49,558	25,000	24,558
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	GRAINGER	104,223	25,000	79,223
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	SUPPLYWORKS	54,898	25,000	29,898
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	KIMBALL MIDWEST	28,703	25,000	3,703

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)
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	MENARDS, INC. RANDALL RD	44,585	25,000	19,585
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	MENARDS, INC. HANOVER PARK	28,471	25,000	3,471
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	NICOR GAS	42,193	25,000	17,193
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	PIONEER MANUFACTURING	27,500	25,000	2,500
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	PITTSBURGH PAINT	53,476	25,000	28,476
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	BROOK ELECTRECTRICAL SUPPLY	49,722	25,000	24,722
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	REINKE INTERIOR SUPPLY CO	59,687	25,000	34,687
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	THERMOSYSTEMS, INC.	103,976	25,000	78,976
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	TRANE	84,945	25,000	59,945
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	UNITED LABORATORIES INC	100,729	25,000	75,729
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	UNITED LABORATORIES INC	26,000	25,000	1,000
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	GUSTAVE A LARSON COMPANY	27,401	25,000	2,401
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	WEST SIDE ELECTRIC	107,975	25,000	82,975
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	CENTURY TILE	30,000	25,000	5,000
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	CENTERPOINT ENERGY SERVICES, INC	1,789,365	25,000	1,764,365
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	CONSTELLATION NEWENERGY, INC	500,000	25,000	475,000
O&M-Support Services: O&M of Plant Services - Supplies & Materials	20-2540-400	FILTER SERVICES, INC	146,637	25,000	121,637
Transport-Support Services:Transport-Purchased Services	40-2550-300	TYLER TECHNOLOGIES, INC	43,497	25,000	18,497
Transport-Support Services:Transport-Purchased Services	40-2550-300	POMP'S TIRE SERVICE INC	260,000	25,000	235,000
Transport-Support Services:Transport-Purchased Services	40-2550-300	BEACON SSI INC.	34,000	25,000	9,000
Transport-Support Services:Transport-Purchased Services	40-2550-300	KAMMES AUTO & TRUCK REPAIR INC.	25,000	25,000	0
Transport-Support Services:Transport-Purchased Services	40-2550-300	SAFETY KLEEN CORP	25,500	25,000	500
Transport-Support Services:Transport-Purchased Services	40-2550-300	UNIVERSAL TAXI DISPATCH INC.	81,464	25,000	56,464
Transport-Support Services:Transport-Purchased Services	40-2550-300	ADVOCATE OCCUPATIONAL HEALTH	59,826	25,000	34,826
Transport-Support Services:Transport-Purchased Services	40-2550-300	PHYSICIANS IMMEDIATE CARE NORTH CH	29,064	25,000	4,064
Transport-Support Services:Transport-Purchased Services	40-2550-300	NORTHWEST SUBURBAN SPECIAL EDUCA	40,000	25,000	15,000
Transport-Support Services:Transport-Purchased Services	40-2550-300	AMERICAN TAXI DISPATCH, INC	50,000	25,000	25,000
Transport-Support Services:Transport-Purchased Services	40-2550-300	TREDROC TIRE	70,000	25,000	45,000
Transport-Support Services:Transport-Purchased Services	40-2550-300	TYLER TECHNOLOGIES, INC	73,195	25,000	48,195

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)
Transport-Support Services:Transport-Purchased Services	40-2550-300	AXESS TRANSPORTATION	89,060	25,000	64,060
Transport-Support Services:Transport-Purchased Services	40-2550-300	UNIVERSAL TAXI DISPATCH INC.	44,160	25,000	19,160
Transport-Support Services:Transport-Purchased Services	40-2550-300	SPARE WHEELS TRANSPORT., INC	25,000	25,000	0
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	MIDWEST TRANSIT - KANKAKEE	170,000	25,000	145,000
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	RUSH TRUCK CENTERS OF ILLINOIS, INC.	875,000	25,000	850,000
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	GAS DEPOT INC.	100,000	25,000	75,000
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	LEACH ENTERPRISES, INC.	167,500	25,000	142,500
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	PETROLEUM TRADERS	1,714,995	25,000	1,689,995
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	HAWKS AUTO PARTS, INC.	60,000	25,000	35,000
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	BONCOSKY OIL COMPANY	200,000	25,000	175,000
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	BATTERY SERVICE CORP	25,000	25,000	0
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	UNITY SCHOOL BUS PARTS INC.	138,000	25,000	113,000
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	RADILINK, INC.	30,000	25,000	5,000
Transport-Support Services:Transport-Supplies & Materials	40-2550-400	WAREHOUSE DIRECT, INC.	34,865	25,000	9,865
Tort-Support Services: General Admin-Purchased Services	80-2300-300	MESIROW INSURANCE SERVICES, INC.	358,640	25,000	333,640
Tort-Support Services: General Admin-Purchased Services	80-2300-300	HUSCH BLACKWELL LLP	28,576	25,000	3,576
Tort-Support Services: General Admin-Purchased Services	80-2300-300	FRANCZEK RADELET	27,690	25,000	2,690
Tort-Support Services: General Admin-Purchased Services	80-2300-300	VILLAGE OF STREAMWOOD	228,723	25,000	203,723
Tort-Support Services: General Admin-Purchased Services	80-2300-300	VILLAGE OF BARTLETT	160,595	25,000	135,595
Tort-Support Services: General Admin-Purchased Services	80-2300-300	VILLAGE OF SO ELGIN	134,914	25,000	109,914
Tort-Support Services: General Admin-Purchased Services	80-2300-300	ELGIN POLICE DEPT	532,414	25,000	507,414
Tort-Support Services: General Admin-Purchased Services	80-2300-300	FRANCZEK RADELET	73,841	25,000	48,841
Tort-Support Services: General Admin-Purchased Services	80-2300-300	FRANCZEK RADELET	25,614	25,000	614
Tort-Support Services: General Admin-Purchased Services	80-2300-300	FRANCZEK RADELET	31,278	25,000	6,278
Tort-Support Services: General Admin-Purchased Services	80-2300-300	LUNDSTROM INSURANCE AGENCY, INC.	85,000	25,000	60,000
Total			52,990,412	7,675,000	45,315,412

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)				63,484			
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>				5,198,207			
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i>				1,273,834			
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			255,744,150		255,744,150	
20	Support Services:							
21	Pupil	2100			36,431,050		36,431,050	
22	Instructional Staff	2200			16,265,422		16,265,422	
23	General Admin.	2300			14,993,929		14,993,929	
24	School Admin	2400			26,726,241		26,726,241	
25	Business:							
26	Direction of Business Spt. Srv.	2510	483,037	0	483,037	0		
27	Fiscal Services	2520	2,374,350	0	2,374,350	0		
28	Oper. & Maint. Plant Services	2540		35,853,556	35,790,072	63,484		
29	Pupil Transportation	2550		28,275,854		28,275,854		
30	Food Services	2560		8,844,502		8,844,502		
31	Internal Services	2570	1,833,293	0	1,833,293	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		48,600		48,600		
35	Information Services	2630		639,516		639,516		
36	Staff Services	2640	3,253,606	0	3,253,606	0		
37	Data Processing Services	2660	13,815,236	0	13,815,236	0		
38	Other:	2900		1,941,000		1,941,000		
39	Community Services	3000		3,197,987		3,197,987		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(45,315,412)		(45,315,412)	
41	Total			21,759,522	383,646,395	57,549,594	347,856,323	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs: 21,759,522		Total Indirect Costs: 57,549,594		
44				Total Direct Costs: 383,646,395		Total Direct Costs: 347,856,323		
45				= 5.67%		= 16.54%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) Fiscal Year Ending June 30, 2019					
2						
3						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	SD U-46 31-045-0460-22					
7						
8	<i>Check box if this schedule is not applicable.....</i> <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 					
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
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					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements	X	X		Northern Kane County Regional Career and Technical Education System	
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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


School District Name: SD U-46
RCDT Number: 31-045-0460-22

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	3,074,570		3,074,570	3,336,056		3,336,056
2. Special Area Administration Services	2330	5,321,663		5,321,663	5,427,181		5,427,181
3. Other Support Services - School Administration	2490	6,976,637		6,976,637	7,138,453		7,138,453
4. Direction of Business Support Services	2510	478,987	0	478,987	540,908		540,908
5. Internal Services	2570	2,765,051		2,765,051	2,455,939		2,455,939
6. Direction of Central Support Services	2610	0		0	31,140		31,140
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		18,616,908	0	18,616,908	18,929,677	0	18,929,677
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							2%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.


Signature of Superintendent
JEFF KING
Contact Name (for questions)

11/8/19
Date
847-888-5000
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. Revenues 9-14 - Ed Fund - Rev Source 1290 - Village of Hoffman Estates TIF
2. Revenues 9-14 - Ed Fund - Rev Source 1790 - Parking Permits, Activity Fees, Athletic and Non Athletic Participation Fee:
3. Revenues 9-14 - Ed Fund - Rev Source 1890 - Drivers Ed Texts
4. Revenues 9-14 - Ed Fund - Rev Source 1993 - Recycling receipts
5. Revenues 9-14 - Ed Fund - Rev Source 1999 - Unclaimed property and other miscellaneous revenue:
6. Revenues 9-14 - Ed Fund - Rev Source 3999 -Kane ROE ALOP Program, Safe Schools Grant, State Library Grant, Orphanage Tuition -18-3, and other state source:
7. Revenues 9-14 - Ed Fund - Rev Source 4299 - NSLP Equipment Assistance Grant
8. Revenues 9-14 - Ed Fund - Rev Source 4399 - Illinois Empower Grant and Title 1 - School Improvement
9. Revenues 9-14 - Ed Fund - Rev Source 4799 - VE Perkins Title IIC Secondary
10. Revenues 9-14 - Ed Fund - Rev Source 4999 - Food commodities and 84.126 Div of Rehab Services - Voc Rehat
11. Revenues 9-14 - O&M Fund - Rev Source 1993 - Other Local Fees - Bid Spec
12. Revenues 9-14 - O&M Fund - Rev Source 1999 - E-Rate Program
13. Revenues 9-14 - Transportation Fund - Rev Source 1999 - Recycling receipts
14. Expenditures 15-22 - Ed Fund - Function 2190 - Salaries, benefits, purchases services, and supplies related to supervision of students during non classroom hour
15. Expenditures 15-22 - Ed Fund - Function 2490 - Administrator salaries/benefits and misc. purchased service, supplies, and other items related to their office
16. Expenditures 15-22 - Ed Fund - Function 2900 - Food commodities expense and technical salaries/benefits or purchased service:
17. Expenditures 15-22 - IMRF Fund - Function 2190 - Social security, Medicare, and IMRF contributions for noon hour supervisor:
18. Expenditures 15-22 - IMRF Fund - Function 2490 - Social security, Medicare, and IMRF contributions for administrator:
19. Expenditures 15-22 - IMRF Fund - Function 2900 - Social security, Medicare, and IMRF contributions for some technical staf
20. Audit Check Tab cell D69. Principal paid on long term debt per pg 24 cell H49 is \$24,509,581. This is made up of the \$23,175,836 on pg. 15-22 cell H170 (paid from fund 30) and the \$1,333,745 on pg. 15-22 cell H206 (paid from fund 40). The audit check tab only looks at the amount paid from fund 30.

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Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only otherwise reported within the function—e.g. alternate revenue bonds(Describe & Itemize).
- 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	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.					
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	430,322,351	43,882,763	38,704,927	6,377,833	519,287,874
9	Direct Expenditures	400,160,366	44,370,784	30,938,149		475,469,299
10	Difference	30,161,985	(488,021)	7,766,778	6,377,833	43,818,575
11	Fund Balance - June 30, 2019	159,426,186	6,366,110	18,312,779	112,594,923	296,699,998
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
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?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
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 SD U-46	RCDT NUMBER 31-045-0460-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003346	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Jeff King		NAME AND ADDRESS OF AUDIT FIRM RSM US LLP One South Wacker Drive, Suite 800 Chicago	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 355 E. Chicago Street Elgin, IL 60120-6543		E-MAIL ADDRESS: Katie.Barry@rsmus.com	
		NAME OF AUDIT SUPERVISOR Katie Barry	
		CPA FIRM TELEPHONE NUMBER 312-634-4415	FAX NUMBER 312-634-5523

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

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SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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SINGLE AUDIT INFORMATION CHECKLIST

- ☐ 27. Subrecipient information (Mark "N/A" if not applicable)
☐ * ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

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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	\$ 40,125,989
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		1,273,834
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(2,838,845)
AFR TOTAL FEDERAL REVENUES:		\$ 38,560,978

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Food Commodities were already included in Account 4000 on the AFR	\$ (1,273,834)
Rounding difference	\$ (2)

ADJUSTED AFR FEDERAL REVENUES	\$ 37,287,142
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 37,287,142

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 37,287,142
--------------------------------	---------------

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

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures				Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/17- 6/30/18 (C)	7/1/18- 6/30/19 (D)	7/1/17-6/30/18 Passed through to subrecipients	7/1/17- 6/30/18 (E)	7/1/18-6/30/19 Passed through to subrecipients	7/1/18- 6/30/19 (F)			
U.S. Department of Education: Passed through Illinois State Board of Education:											
Title I Grants to Local Education Agencies: Title I : Low Income	84.010A	19-4300-00 18-4300-00 17-4300-00	- 10,585,226 394,924	9,487,249 282,792 -	- - -	- 10,600,685 210,114	- - -	9,746,596 267,333 -	- - -	9,746,596 10,868,018 10,000,104	11,581,640 12,787,592 12,576,479
			10,980,150	9,770,041	-	10,810,799	-	10,013,929	-	30,614,718	36,945,711
Title I: School Improvement and Accountability	84.010A	19-4331-19	-	50,223	-	-	-	92,381	-	92,381	909,882
Title I: Other - IL Empower Grant	84.010A	18-4399-00	4,347	33,436	-	4,347	-	33,436	-	37,783	75,000
			10,984,497	9,853,700	-	10,815,146	-	10,139,746	-	30,744,882	37,930,593
Twenty-First Century Community Learning Centers: Title IV - 21st Century Community Learning Centers	84.287C	19-4421-15 18-4421-15 17-4221-15	- 479,675 99,612	405,655 53,824 -	- - -	- 476,136 52,315	- - -	412,390 57,363 -	- - -	412,390 533,499 540,000	540,000 540,000 540,000
			579,287	459,479	-	528,451	-	469,753	-	1,485,889	1,620,000
Special Education Cluster (IDEA)											
Special Education - Preschool Grants: Pre-School Flow Through	84.173A	19-4600-00 18-4600-00	- 158,235	141,029 -	- -	- 158,235	- -	141,029 -	- -	141,029 158,235	216,446 186,297
			158,235	141,029	-	158,235	-	141,029	-	299,264	402,743
Special Education - Grants to States: IDEA Flow Through	84.027A	19-4620-00 18-4620-00 17-4620-00	- 7,769,033 126,354	7,412,889 351 -	- - -	- 7,769,177 -	- - -	7,482,009 207 -	- - -	7,482,009 7,769,384 6,734,471	9,533,871 9,294,572 8,201,587
			7,895,387	7,413,240	-	7,769,177	-	7,482,216	-	21,985,864	18,828,443
Special Education - Grants to States: IDEA Room & Board	84.027A	19-4625-00 18-4625-00 18-4625-XC 17-4625-00 17-4625-XC	- 156,341 - 94,976 30,792	173,241 17,371 41,970 - -	- - - - -	- 156,340 - 94,976 -	- - - - -	173,241 17,371 41,970 - -	- - - - -	173,241 173,711 41,970 473,099 30,792	N/A N/A N/A N/A N/A
			282,109	232,582	-	251,316	-	232,582	-	892,813	N/A
Total Special Education Cluster (IDEA)			8,335,731	7,786,851	-	8,178,728	-	7,855,827	-	23,177,941	19,231,186
English Language Acquisition Grants: Title III : Immigrant Education Program (IEP)	84.365A	18-4905-00	34,833	-	-	34,833	-	-	-	34,833	60,774
Title III : Language Instruction Program - Limited Eng	84.365A	19-4909-00 18-4909-00 17-4909-00	- 963,564 398,341	870,964 235,247 -	- - -	- 967,067 105,624	- - -	906,171 231,744 -	6,623 - -	912,794 1,198,811 1,039,816	1,937,932 1,882,943 1,559,571
			1,361,905	1,106,211	-	1,072,691	-	1,137,915	6,623	3,151,421	5,380,446
Total Title III : English Language Acquisition Grants			1,396,738	1,106,211	-	1,107,524	-	1,137,915	6,623	3,186,254	5,441,220

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)	
			7/1/17- 6/30/18 (C)	7/1/18- 6/30/19 (D)	7/1/17-6/30/18 Passed through to subreceptients	7/1/17- 6/30/18 (E)	7/1/18-6/30/19 Passed through to subreceptients				7/1/18- 6/30/19 (F)
Improving Teacher Quality State Grants: Title II : Teacher Quality	84.367A	19-4932-00 18-4932-00 17-4932-00	- 1,391,402 342,160 1,733,562	1,435,733 171,873 - 1,607,606	- - - -	- 1,396,182 117,222 1,513,404	- - - -	2,063,629 167,093 - 2,230,722	- - - -	2,063,629 1,563,275 979,118 4,606,022	2,358,196 2,030,493 1,450,424 5,839,113
Preschool Development Grants: Preschool Expansion Grant (M)	84.419B	19-4902-00 18-4902-00 17-4902-00	- 277,136 89,618 366,754	1,512,063 8,206 - 1,520,269	- - - -	- 281,570 34,475 316,045	- - - -	2,234,487 3,772 - 2,238,259	- - - -	2,234,487 285,342 2,132,671 4,652,500	2,395,800 2,395,800 2,395,800 7,187,400
Passed through Illinois Department of Human Services Rehabilitation Services - Vocational Rehabilitation Grants to States: Rehabilitation Services	84.126 4950	H126A250018 H126A250018	- 106,834 106,834	102,898 - 102,898	- - -	- 214,415 214,415	- - -	102,898 - 102,898	- - -	102,898 214,415 317,313	N/A N/A N/A
Passed through Northern Kane County Regional Career and Technical Education System: Career and Technical Education - Basic Grants to States: Perkins Secondary	84.048A	19-4745-00 18-4745-00 17-4745-00	- 362,601 166,533 529,134	144,204 19,296 - 163,500	- - - -	- 380,709 - 380,709	- - - -	144,204 1,188 - 145,392	- - - -	144,204 381,897 404,127 930,228	339,074 412,860 412,466 1,164,400
Total U.S. Department of Education			24,032,537	22,600,514	-	23,054,422	-	24,320,512	6,623	69,101,029	77,504,030
U.S. Department of Agriculture:											
Passed through Illinois State Board of Education: Non-Cash USDA Foods	10.555	31045046022A1	782,701	722,073	-	782,701	-	722,073	-	1,504,774	N/A
Department of Defense Fruits and Vegetables	10.555	31045046022A1	459,068	551,760	-	459,068	-	551,760	-	1,010,828	N/A
Preferred Meal Service	10.555	31045046022A1	-	-	-	-	-	-	-	-	N/A
National School Lunch Program	10.555	19-4210-00 18-4210-00 17-4210-00	- 8,025,032 1,749,307 9,774,339	7,958,440 1,732,680 - 9,691,120	- - - -	- 8,025,032 1,749,307 9,774,339	- - - -	7,958,440 1,732,680 - 9,691,120	- - - -	7,958,440 9,757,712 9,669,198 27,385,350	N/A N/A N/A N/A
School Breakfast Program	10.553	19-4220-00 18-4220-00 17-4220-00	- 1,770,218 329,639 2,099,857	1,933,824 334,797 - 2,268,621	- - - -	- 1,770,218 329,639 2,099,857	- - - -	1,933,824 334,797 - 2,268,621	- - - -	1,933,824 2,105,015 2,103,772 4,038,839	N/A N/A N/A N/A
Total Child Nutrition Cluster (M)			13,115,965	13,233,574	-	13,115,965	-	13,233,574	-	33,939,791	N/A
Child Nutrition Discretionary Grants Limited Availability: NSLP Equipment Assistance Grant	10.579	19-4260-27	-	41,500	-	-	-	41,500	-	41,500	N/A
Total U.S. Department of Agriculture			13,115,965	13,275,074	-	13,115,965	-	13,275,074	-	33,981,291	N/A

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)	
			7/1/17- 6/30/18 (C)	7/1/18- 6/30/19 (D)	7/1/17-6/30/18 Passed through to subrecipients	7/1/17- 6/30/18 (E)	7/1/18-6/30/19 Passed through to subrecipients				7/1/18- 6/30/19 (F)
U.S. Department of Health and Human Services:											
Passed through Illinois Department of Healthcare and Family Services											
Administrative Outreach (M)	93.778	N/A	1,167,472	1,411,554	-	1,048,778	-	1,193,541	-	N/A	N/A
Passed through Illinois Department of Human Services											
Affordable Care Act Maternal, Infant and Early Childhood Home Visiting Program	93.505	FCSV04107	56,020	-	-	-	-	-	-	-	-
Total U.S. Department of Health and Human Services			1,223,492	1,411,554	-	1,048,778	-	1,193,541	-	-	-
Total Federal Awards											
			38,371,994	37,287,142	-	37,219,165	-	38,789,127	\$ 6,623	\$ 103,082,320	\$ 77,504,030

CFDA Catalog of Federal Domestic Assistance
See Notes to Schedule of Expenditures of Federal Awards

- (M) Program was audited as a major program as defined by §200.518.
- Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2019

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **School District U-46** and is presented on the **Modified Accrual Basis of Accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
No subrecipients		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by ISBE and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$722,073	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$551,760	
		Total Non-Cash \$1,273,833

Note 5: Other Information

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

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

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

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

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.555 and 10.553	Child Nutrition Cluster	13,233,574
84.419B	Preschool Development Grants: Preschool Expansion Grant	2,238,259
93.778	Medical Assistance Program	1,193,541
Total Amount Tested as Major		\$16,665,374

Total Federal Expenditures for 7/1/18-6/30/19

\$38,789,127

% tested as Major

42.96%

Dollar threshold used to distinguish between Type A and Type B programs: \$1,163,674.00

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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

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

No FY19 findings

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numerical 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.)

¹⁴ Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/o 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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

No FY19 findings

9. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2018-001	Improper Removal of Student from Cohort Data	Resolved

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.