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

[x] 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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number: **26-029-0660-25**

County Name: **Fulton**

Name of School District/Joint Agreement: **Canton Union School District No. 66**

Address: **20 W Walnut**

City: **Canton**

Email Address: rolf.sivertsen@cantonusd.org

Zip Code: **61520**

Accounting Basis:

[x] CASH
[ ] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm: **Mack & Associates, P.C.**

Name of Audit Manager: **Tawnya Mack, CPA**

Address: **116 E. Washington St., Suite One**

City: **Morris** | State: **IL** | Zip Code: **60450**

Phone Number: **815-942-3306** | Fax Number: **815-942-9430**

IL License Number (9 digit): **066-005100** | Expiration Date: **11/30/2021**

Email Address: tmack@mackcpas.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified [ ] Unqualified
[x] Adverse
[ ] Disclaimer

Single Audit Status:

[x] YES [ ] NO Are Federal expenditures greater than $750,000?
[x] YES [ ] NO Is all Single Audit Information completed and attached?
[ ] YES [x] NO Were any financial statement or federal award findings issued?

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print): **Rolf Sivertsen**

Email Address: rolf.sivertsen@cantonusd.org

Telephone: **309-647-9411** | Fax Number: **309-649-5036**

Signature & Date:

[ ] Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone: | Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: | Fax Number:

Signature & Date:

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

ISBE Form SD50-35/JA50-60 (05/19-version1)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)

2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.

3. 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.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

     Attachment Manager Link

   - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*

5. **Submit Paper Copy of AFR with Signatures**
   a) 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 neccessary.
   b) 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.
   c) 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

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the descretion 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.

7. **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.

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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 persuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]* .

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

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

PART C - OTHER ISSUES

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

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

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

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

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

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

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

- 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:

Mack & Associates, P.C.
Name of Audit Firm (print)

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

PDF in Opinion Page with signature
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

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2018 — Equalized Assessed Valuation (EAV): 216,076,850

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.018400	+	0.005000	+	0.002000	=	0.025400	0.000500

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
19,866,045	21,321,824	(1,455,779)	11,295,542

* 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.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

** The numbers shown are the sum of entries on page 24.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

	a. 6.9% for elementary and high school districts,	29,818,605
x	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	7,644,194

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- [ ] Pending Litigation
- [ ] Material Decrease in EAV
- [ ] Material Increase/Decrease in Enrollment
- [ ] Adverse Arbitration Ruling
- [ ] Passage of Referendum
- [ ] Taxes Filed Under Protest
- [ ] Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- [ ] Other Ongoing Concerns (Describe & Itemize)

Comments:

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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: Canton Union School District No. 66
District Code: 26-029-0660-25
County Name: Fulton

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)	11,295,542.00	0.569	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	19,866,045.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	21,321,824.00	1.073	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	19,866,045.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				**Value**	1.05
Possible Adjustment:					
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	11,295,542.00	190.71	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	59,227.29		**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	4,665,099.19		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H37)		7,644,194.00	74.36	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		29,818,605.30		**Value**	0.30

Total Profile Score: **3.55** *

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		4,167,740	229,982	113,451	678,778	366,350	1,198,330	1,345,224	261,680	1,336,487
5	Investments	120	4,873,818								
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**		9,041,558	229,982	113,451	678,778	366,350	1,198,330	1,345,224	261,680	1,336,487
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		0	0	0	0	0	0	0	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	1,417,551				367,105	753,606			
39	Unreserved Fund Balance	730	7,624,007	229,982	113,451	678,778	(755)	444,724	1,345,224	261,680	1,336,487
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		9,041,558	229,982	113,451	678,778	366,350	1,198,330	1,345,224	261,680	1,336,487

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		1,040,054		
5	Investments	120	52,175		
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**		1,092,229		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210		253,690	
16	Land	220		25,705,526	
17	Building & Building Improvements	230		7,267,229	
18	Site Improvements & Infrastructure	240		5,668,062	
19	Capitalized Equipment	250		581,940	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			113,451
22	Amount to be Provided for Payment on Long-Term Debt	350			7,530,743
23	**Total Capital Assets**			39,476,447	7,644,194
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	477,105		
34	**Total Current Liabilities**		477,105		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,644,194
37	**Total Long-Term Liabilities**				7,644,194
38	Reserved Fund Balance	714	615,124		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			39,476,447	
41	**Total Liabilities and Fund Balance**		1,092,229	39,476,447	7,644,194

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

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	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**										
4	**LOCAL SOURCES**	**1000**	5,690,999	1,453,682	700,990	459,885	529,013	792,974	72,074	573,052	88,432
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0				
6	**STATE SOURCES**	**3000**	9,582,053	0	0	596,262	0	0	0	0	0
7	**FEDERAL SOURCES**	**4000**	2,005,025	0	0	6,065	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		17,278,077	1,453,682	700,990	1,062,212	529,013	792,974	72,074	573,052	88,432
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	1,128,698								
10	**Total Receipts/Revenues**		18,406,775	1,453,682	700,990	1,062,212	529,013	792,974	72,074	573,052	88,432
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	**1000**	13,238,991				385,154				
13	**Support Services**	**2000**	4,129,146	1,847,108		1,204,297	440,586	483,846		1,011,442	1,821,954
14	**Community Services**	**3000**	20,334	0		0	270				
15	**Payments to Other Districts & Govermental Units**	**4000**	881,948	0	0	0	0	0		0	0
16	**Debt Service**	**5000**	0	0	1,113,972	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		18,270,419	1,847,108	1,113,972	1,204,297	826,010	483,846		1,011,442	1,821,954
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	1,128,698	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		19,399,117	1,847,108	1,113,972	1,204,297	826,010	483,846		1,011,442	1,821,954
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(992,342)	(393,426)	(412,982)	(142,085)	(296,997)	309,128	72,074	(438,390)	(1,733,522)
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			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			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	**Total Other Sources of Funds**		0	0	0	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

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	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 (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	**Total Other Uses of Funds**		0	0	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(992,342)	(393,426)	(412,982)	(142,085)	(296,997)	309,128	72,074	(438,390)	(1,733,522)
79	**Fund Balances - July 1, 2018**		10,033,900	623,408	526,433	820,863	663,347	889,202	1,273,150	700,070	3,070,009
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances - June 30, 2019**		9,041,558	229,982	113,451	678,778	366,350	1,198,330	1,345,224	261,680	1,336,487

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

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	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]		1,849,693	504,407	372,682	201,373	118,511		50,342	560,237	50,342
6	Leasing Purposes Levy [8]	1130	50,342								
7	Special Education Purposes Levy	1140	40,354								
8	FICA/Medicare Only Purposes Levies	1150					169,823				
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**		1,940,389	504,407	372,682	201,373	288,334	0	50,342	560,237	50,342
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	2,649,418	850,000		130,000	230,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		2,649,418	850,000	0	130,000	230,000	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311	27,909								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	58,332								
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**		86,241								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

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	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
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	147,111	13,640	5,707	10,944	10,679	15,497	21,732	12,815	26,590
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		147,111	13,640	5,707	10,944	10,679	15,497	21,732	12,815	26,590
68	**FOOD SERVICE**	**1600**									
69	Sales to Pupils - Lunch	1611	140,343								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	21,012								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,288								
74	Other Food Service (Describe & Itemize)	1690	24,684								
75	**Total Food Service**		188,327								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
77	Admissions - Athletic	1711	59,110								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	30,315								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	**Total District/School Activity Income**		89,425	0							
83	**TEXTBOOK INCOME**	**1800**									
84	Rentals - Regular Textbooks	1811	150,804								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	2,735								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	**Total Textbook Income**		153,539								
94	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
95	Rentals	1910	7,392	77,229							
96	Contributions and Donations from Private Sources	1920	352,138								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	34,541					26,469			
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	9,190								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			250,000			751,008			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

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

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	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**
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	33,288	8,406	72,601	117,568					11,500
108	**Total Other Revenue from Local Sources**		436,549	85,635	322,601	117,568	0	777,477	0	0	11,500
109	**Total Receipts/Revenues from Local Sources**	**1000**	5,690,999	1,453,682	700,990	459,885	529,013	792,974	72,074	573,052	88,432
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	8,845,664								
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**		8,845,664	0	0	0	0	0		0	0
123	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
124	**SPECIAL EDUCATION**										
125	Special Education - Private Facility Tuition	3100	24,726								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	257,617			7,803					
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	**Total Special Education**		282,343	0		7,803					
133	**CAREER AND TECHNICAL EDUCATION (CTE)**										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	107,801								
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235	13,275								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	**Total Career and Technical Education**		121,076	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

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	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	11,376								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	30,327								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	**TRANSPORTATION**										
152	Transportation - Regular and Vocational	3500				237,301					
153	Transportation - Special Education	3510				351,158					
154	Transportation - Other (Describe & Itemize)	3599									
155	**Total Transportation**		0	0		588,459	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705	291,267								
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
169	**Total Restricted Grants-In-Aid**		736,389	0	0	596,262	0	0	0	0	0
170	**Total Receipts from State Sources**	**3000**	9,582,053	0	0	596,262	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

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	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	39,068								
187	Title V - Other (Describe & Itemize)	4199									
188	**Total Title V**		39,068	0		0	0				
189	**FOOD SERVICE**										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	488,154								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	136,246								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226	7,225								
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299	7,120								
198	**Total Food Service**		638,745				0				
199	**TITLE I**										
200	Title I - Low Income	4300	694,074								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399	25,655								
204	**Total Title I**		719,729	0		0	0				
205	**TITLE IV**										
206	Title IV - Safe & Drug Free Schools - Formula	4400	39,579								
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	**Total Title IV**		39,579	0		0	0				
210	**FEDERAL - SPECIAL EDUCATION**										
211	Fed - Spec Education - Preschool Flow-Through	4600									
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	134,285								
214	Fed - Spec Education - IDEA - Room & Board	4625	85,380			6,065					
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	**Total Federal - Special Education**		219,665	0		6,065	0				
218	**CTE - PERKINS**										
219	CTE - Perkins - Title IIIE - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	**Total CTE - Perkins**		0	0			0				
222	Federal - Adult Education	4810									
223	ARRA - General State Aid - Education Stabilization	4850									
224	ARRA - Title I - Low Income	4851									
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853									
227	ARRA - Title I - School Improvement (Part A)	4854									
228	ARRA - Title I - School Improvement (Section 1003g)	4855									
229	ARRA - IDEA - Part B - Preschool	4856									
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860									
232	ARRA - Title IID - Technology-Competitive	4861									
233	ARRA - McKinney - Vento Homeless Education	4862									
234	ARRA - Child Nutrition Equipment Assistance	4863									
235	Impact Aid Formula Grants	4864									
236	Impact Aid Competitive Grants	4865									
237	Qualified Zone Academy Bond Tax Credits	4866									

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

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	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**
238	Qualified School Construction Bond Credits	4867									
239	Build America Bond Tax Credits	4868									
240	Build America Bond Interest Reimbursement	4869									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	93,978								
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	28,489								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	217,852								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	7,920								
266	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		2,005,025	0	0	6,065	0	0		0	0
267	**Total Receipts/Revenues from Federal Sources**	**4000**	2,005,025	0	0	6,065	0	0	0	0	0
268	**Total Direct Receipts/Revenues**		17,278,077	1,453,682	700,990	1,062,212	529,013	792,974	72,074	573,052	88,432

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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
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	6,061,867	973,995	159,888	326,779	37,998	4,650		2,720	7,567,897	8,176,980
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	136,668	28,769							165,437	186,900
8	Special Education Programs (Functions 1200-1220)	1200	2,716,567	498,511	11,549	5,527	3,641	330			3,236,125	3,583,210
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	570,477	113,339	304,653	73,942	75,658				1,138,069	1,272,380
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	296,005	57,877		19,602	28,397				401,881	441,120
14	Interscholastic Programs	1500	324,516	21,937	87,243	43,917	32,751	7,318			517,682	536,150
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	57,477	15,023		230					72,730	77,450
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911						139,170			139,170	115,000
22	Special Education Programs K-12 - Private Tuition	1912									0	20,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	**Total Instruction** [10]	**1000**	10,163,577	1,709,451	563,333	469,997	178,445	151,468	0	2,720	13,238,991	14,409,190
34	**SUPPORT SERVICES (ED)**	**2000**										
35	**SUPPORT SERVICES - PUPILS**											
36	Attendance & Social Work Services	2110	93,219	8,791		935					102,945	116,450
37	Guidance Services	2120	317,700	26,556		176					344,432	360,800
38	Health Services	2130			9,597						9,597	15,000
39	Psychological Services	2140	162,323	10,184		1,503					174,010	185,900
40	Speech Pathology & Audiology Services	2150	227,532	27,701		91					255,324	272,020
41	Other Support Services - Pupils *(Describe & Itemize)*	2190									0	
42	**Total Support Services - Pupils**	**2100**	800,774	73,232	9,597	2,705	0	0	0	0	886,308	950,170
43	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
44	Improvement of Instruction Services	2210	159,634	50,660	106,915	9,024					326,233	373,415
45	Educational Media Services	2220	443,831	55,388	82,886	56,404	46,040				684,549	865,080
46	Assessment & Testing	2230			2,565	3,699					6,264	26,000
47	**Total Support Services - Instructional Staff**	**2200**	603,465	106,048	192,366	69,127	46,040	0	0	0	1,017,046	1,264,495
48	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
49	Board of Education Services	2310	9,696	28,431	66,822	13,556		13,264			131,769	142,000
50	Executive Administration Services	2320	162,363	33,745	4,319	4,616		574			205,617	212,400
51	Special Area Administration Services	2330									0	
52	Tort Immunity Services	2360 - 2370									0	
53	**Total Support Services - General Administration**	**2300**	172,059	62,176	71,141	18,172	0	13,838	0	0	337,386	354,400

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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
54	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
55	Office of the Principal Services	2410	718,658	158,649	601	780	190				878,878	954,400
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	**Total Support Services - School Administration**	**2400**	718,658	158,649	601	780	190	0	0	0	878,878	954,400
58	**SUPPORT SERVICES - BUSINESS**											
59	Direction of Business Support Services	2510	36,175			731		335			37,241	74,600
60	Fiscal Services	2520	169,844	26,835	4,977	368		340			202,364	225,400
61	Operation & Maintenance of Plant Services	2540									0	
62	Pupil Transportation Services	2550			81,365	31,551					112,916	110,000
63	Food Services	2560	35,778	3,124	604,581	6,308	7,216				657,007	752,720
64	Internal Services	2570									0	
65	**Total Support Services - Business**	**2500**	241,797	29,959	690,923	38,958	7,216	675	0	0	1,009,528	1,162,720
66	**SUPPORT SERVICES - CENTRAL**											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630									0	
70	Staff Services	2640									0	24,600
71	Data Processing Services	2660									0	
72	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	24,600
73	Other Support Services (Describe & Itemize)	2900									0	
74	**Total Support Services**	**2000**	2,536,753	430,064	964,628	129,742	53,446	14,513	0	0	4,129,146	4,710,785
75	**COMMUNITY SERVICES (ED)**	**3000**	10,493	974	1,955	6,912					20,334	22,330
76	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
77	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			71,225			37,746			108,971	178,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140						2,500			2,500	2,500
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			58,993						58,993	60,000
84	**Total Payments to Other Govt Units (In-State)**	**4100**			130,218			40,246			170,464	240,500
85	Payments for Regular Programs - Tuition	4210						4,840			4,840	30,000
86	Payments for Special Education Programs - Tuition	4220						706,644			706,644	575,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	20,000
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**						711,484			711,484	625,000
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**			130,218			751,730			881,948	865,500
103	**DEBT SERVICES (ED)**	**5000**										
104	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
105	Tax Anticipation Warrants	5110									0	

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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
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	**Total Interest on Short-Term Debt**	**5100**						0			0	0
111	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
112	**Total Debt Services**	**5000**						0			0	0
113	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										
114	**Total Direct Disbursements/Expenditures**		12,710,823	2,140,489	1,660,134	606,651	231,891	917,711	0	2,720	18,270,419	20,007,805
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(992,342)	
116												
117	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
118	**SUPPORT SERVICES (O&M)**	**2000**										
119	**SUPPORT SERVICES - PUPILS**											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
121	**SUPPORT SERVICES - BUSINESS**											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530									0	
124	Operation & Maintenance of Plant Services	2540	869,049	103,319	271,300	507,639	84,411			11,390	1,847,108	2,212,570
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	**Total Support Services - Business**	**2500**	869,049	103,319	271,300	507,639	84,411	0	0	11,390	1,847,108	2,212,570
128	Other Support Services (Describe & Itemize)	2900									0	
129	**Total Support Services**	**2000**	869,049	103,319	271,300	507,639	84,411	0	0	11,390	1,847,108	2,212,570
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**		869,049	103,319	271,300	507,639	84,411	0	0	11,390	1,847,108	2,212,570
152	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										(393,426)	
153												

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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
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**						218,447			218,447	1,050,000
170	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						894,525			894,525	73,000
171	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						1,000			1,000	2,000
172	**Total Debt Services**	**5000**			0			1,113,972			1,113,972	1,125,000
173	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										
174	**Total Disbursements/ Expenditures**				0			1,113,972			1,113,972	1,125,000
175	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(412,982)	
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	739,252	66,023	85,289	157,267	156,466				1,204,297	1,337,500
183	Other Support Services (Describe & Itemize)	2900									0	
184	**Total Support Services**	**2000**	739,252	66,023	85,289	157,267	156,466	0	0	0	1,204,297	1,337,500
185	**COMMUNITY SERVICES (TR)**	**3000**									0	
186	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**										
187	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
195	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
196	**Total Payments to Other Govt Units**	**4000**			0			0			0	0

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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
197	**DEBT SERVICES (TR)**	**5000**										
198	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
205	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
206	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
207	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
208	**Total Debt Services**	**5000**						0			0	0
209	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										
210	**Total Disbursements/ Expenditures**		739,252	66,023	85,289	157,267	156,466	0	0	0	1,204,297	1,337,500
211	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(142,085)	
212												
213	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
214	**INSTRUCTION (MR/SS)**	**1000**										
215	Regular Programs	1100		91,166							91,166	63,700
216	Pre-K Programs	1125		9,424							9,424	23,550
217	Special Education Programs (Functions 1200-1220)	1200		224,131							224,131	256,330
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250		41,846							41,846	56,200
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		3,986							3,986	5,300
223	Interscholastic Programs	1500		13,874							13,874	16,100
224	Summer School Programs	1600									0	
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		727							727	800
227	Bilingual Programs	1800									0	
228	Truants' Alternative & Optional Programs	1900									0	
229	**Total Instruction**	**1000**		385,154							385,154	421,980
230	**SUPPORT SERVICES (MR/SS)**	**2000**										
231	**SUPPORT SERVICES - PUPILS**											
232	Attendance & Social Work Services	2110		1,335							1,335	1,600
233	Guidance Services	2120		15,718							15,718	17,100
234	Health Services	2130									0	
235	Psychological Services	2140		8,216							8,216	9,900
236	Speech Pathology & Audiology Services	2150		3,161							3,161	3,900
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	
238	**Total Support Services - Pupils**	**2100**		28,430							28,430	32,500
239	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
240	Improvement of Instruction Services	2210		3,413							3,413	5,030
241	Educational Media Services	2220		55,455							55,455	66,100
242	Assessment & Testing	2230									0	
243	**Total Support Services - Instructional Staff**	**2200**		58,868							58,868	71,130
244	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
245	Board of Education Services	2310		832							832	1,150
246	Executive Administration Services	2320		8,917							8,917	10,500

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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
247	Service Area Administrative Services	2330									0	
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		2,298							2,298	3,500
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		7,329							7,329	11,900
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	**Total Support Services - General Administration**	**2300**		19,376							19,376	27,050
258	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
259	Office of the Principal Services	2410		48,244							48,244	64,900
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	**Total Support Services - School Administration**	**2400**		48,244							48,244	64,900
262	**SUPPORT SERVICES - BUSINESS**											
263	Direction of Business Support Services	2510		5,027							5,027	9,000
264	Fiscal Services	2520		16,023							16,023	18,000
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		139,212							139,212	207,200
267	Pupil Transportation Services	2550		119,218							119,218	133,000
268	Food Services	2560		6,188							6,188	9,790
269	Internal Services	2570									0	
270	**Total Support Services - Business**	**2500**		285,668							285,668	376,990
271	**SUPPORT SERVICES - CENTRAL**											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630									0	
275	Staff Services	2640									0	100
276	Data Processing Services	2660									0	
277	**Total Support Services - Central**	**2600**		0							0	100
278	Other Support Services (Describe & Itemize)	2900									0	
279	**Total Support Services**	**2000**		440,586							440,586	572,670
280	**COMMUNITY SERVICES (MR/SS)**	**3000**		270							270	430
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**			826,010				0			826,010	995,080
296	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(296,997)	
297												

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

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	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
298	**60 - CAPITAL PROJECTS (CP)**											
299	**SUPPORT SERVICES (CP)**	**2000**										
300	**SUPPORT SERVICES - BUSINESS**											
301	Facilities Acquisition and Construction Services	2530			451,332	28,464	4,050				483,846	1,175,000
302	Other Support Services (Describe & Itemize)	2900									0	
303	**Total Support Services**	**2000**	0	0	451,332	28,464	4,050	0	0	0	483,846	1,175,000
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	451,332	28,464	4,050	0	0	0	483,846	1,175,000
313	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										309,128	
314												
315	**70 - WORKING CASH (WC)**											
316												
317	**80 - TORT FUND (TF)**											
318	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			256,831						256,831	300,000
321	Unemployment Insurance Payments	2363			1,202						1,202	20,000
322	Insurance Payments (Regular or Self-Insurance)	2364			169,664						169,664	150,000
323	Risk Management and Claims Services Payments	2365	62,572	11,675						2,848	77,095	87,100
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	159,201	33,193	199,418	18,153					409,965	502,900
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369			96,685						96,685	125,000
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transporation)	2372									0	
330	**Total Support Services - General Administration**	**2000**	221,773	44,868	723,800	18,153	0	0	0	2,848	1,011,442	1,185,000
331	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
332	**Payments for Regular Programs**	**4110**									0	
333	**Payments for Special Education Programs**	**4120**									0	
334	**Total Payments to Other Dist & Govt Units**	**4000**						0			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**		221,773	44,868	723,800	18,153	0	0	0	2,848	1,011,442	1,185,000
343	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(438,390)	

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

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	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
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
346	**SUPPORT SERVICES (FP&S)**	**2000**										
347	**SUPPORT SERVICES - BUSINESS**											
348	Facilities Acquisition & Construction Services	2530									0	
349	Operation & Maintenance of Plant Services	2540	12,549	1,741	1,797,304	7,630	2,730				1,821,954	2,902,300
350	**Total Support Services - Business**	**2500**	12,549	1,741	1,797,304	7,630	2,730	0	0	0	1,821,954	2,902,300
351	Other Support Services (Describe & Itemize)	2900									0	
352	**Total Support Services**	**2000**	12,549	1,741	1,797,304	7,630	2,730	0	0	0	1,821,954	2,902,300
353	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	**Total Payments to Other Govt Units**	**4000**						0			0	0
358	**DEBT SERVICES (FP&S)**	**5000**										
359	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
363	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
364	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**									0	
365	**Total Debt Service**	**5000**						0			0	0
366	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
367	**Total Disbursements/Expenditures**		12,549	1,741	1,797,304	7,630	2,730	0	0	0	1,821,954	2,902,300
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,733,522)	

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SCHEDULE OF AD VALOREM TAX RECEIPTS

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) (Column B - C)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy) (Column E - C)
Educational	1,849,693	64,324	1,785,369	3,975,814	3,911,490
Operations & Maintenance	504,407	17,479	486,928	1,080,384	1,062,905
Debt Services **	372,682	12,938	359,744	799,700	786,762
Transportation	201,373	6,992	194,381	432,154	425,162
Municipal Retirement	118,511	7,006	111,505	433,018	426,012
Capital Improvements	0		0		0
Working Cash	50,342	1,748	48,594	108,038	106,290
Tort Immunity	560,237	17,798	542,439	1,100,047	1,082,249
Fire Prevention & Safety	50,342	1,748	48,594	108,038	106,290
Leasing Levy	50,342	1,748	48,594	108,038	106,290
Special Education	40,354	1,398	38,956	86,431	85,033
Area Vocational Construction	0		0		0
Social Security/Medicare Only	169,823	7,090	162,733	438,204	431,114
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	3,968,106	140,269	3,827,837	8,669,866	8,529,597

** The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*

*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*

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SCHEDULE OF SHORT-TERM DEBT

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
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)				
Total GSAACs (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

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
Life Safety Bonds 2008	09/01/08	2,700,000	4	695,000			695,000	0	
Life Safety Bonds 2012	06/01/12	3,055,000	4	3,055,000				3,055,000	2,941,549
Ingersoll Lease			7	128,719			69,525	59,194	59,194
Life Safety Bonds 2017	03/09/17	4,750,000	4	4,660,000			130,000	4,530,000	4,530,000
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		10,505,000		8,538,719	0	0	894,525	7,644,194	7,530,743

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

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

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

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	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**									486,444	
4	**RECEIPTS:**										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		40,354			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					9,190
8	School Facility Occupation Tax Proceeds					30 or 60-1983				1,001,008	
9	Driver Education					10 or 20-3370					30,327
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	**Total Receipts**						0	40,354	0	1,001,008	39,517
13	**DISBURSEMENTS:**										
14	Instruction					10 or 50-1000		40,354			39,517
15	Facilities Acquisition & Construction Services					20 or 60-2530				733,846	
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	40,354	0	733,846	39,517
24	**Ending Cash Basis Fund Balance as of June 30, 2019**						0	0	0	753,606	0
25	**Reserved Fund Balance**					714				753,606	
26	**Unreserved Fund Balance**					730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

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

If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

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

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

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

[b] 55 ILCS 5/5-1006.7

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	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2018**	**Add: Additions July 1, 2018 thru June 30, 2019**	**Less: Deletions July 1, 2018 thru June 30 2019**	**Cost Ending June 30, 2019**	**Life In Years**	**Accumulated Depreciation Beginning July 1, 2018**	**Add: Depreciation Allowable July 1, 2018 thru June 30, 2019**	**Less: Depreciation Deletions July 1, 2018 thru June 30, 2019**	**Accumulated Depreciation Ending June 30, 2019**	**Ending Balance Undepreciated June 30, 2019**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	253,690			253,690						253,690
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	24,097,103	1,608,423		25,705,526	**50**	14,013,072	321,069		14,334,141	11,371,385
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	7,267,229			7,267,229	**20**	2,934,322	313,878		3,248,200	4,019,029
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	2,823,073	30,827		2,853,900	**10**	1,870,907	210,994		2,081,901	771,999
13	5 Yr Schedule	252	2,592,253	206,266		2,798,519	**5**	2,284,516	168,779		2,453,295	345,224
14	3 Yr Schedule	253	15,643			15,643	**3**	8,829	5,214		14,043	1,600
15	**Construction in Progress**	**260**	544,772	524,070	486,902	581,940	**--**					581,940
16	**Total Capital Assets**	**200**	37,593,763	2,369,586	486,902	39,476,447		21,111,646	1,019,934	0	22,131,580	17,344,867
17	**Non-Capitalized Equipment**	**700**				0	**10**		0			
18	**Allowable Depreciation**								1,019,934			

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO	TITLE	Amount
OPERATING EXPENSE PER PUPIL				
EXPENDITURES:				
ED	Expenditures 15-22, L114		Total Expenditures	$ 18,270,419
O&M	Expenditures 15-22, L151		Total Expenditures	1,847,108
DS	Expenditures 15-22, L174		Total Expenditures	1,113,972
TR	Expenditures 15-22, L210		Total Expenditures	1,204,297
MR/SS	Expenditures 15-22, L295		Total Expenditures	826,010
TORT	Expenditures 15-22, L342		Total Expenditures	1,011,442
			Total Expenditures	$ **24,273,248**
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				
TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$ 0
TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education	0
ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	165,437
ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	0
ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	139,170
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	20,334
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	881,948
ED	Expenditures 15-22, L114, Col G	-	Capital Outlay	231,891
ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	0
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0
O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	0
O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay	84,411
O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment	0
DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	894,525
TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	0
TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	0
TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L210, Col G	-	Capital Outlay	156,466
TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	9,424
MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	0
MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	0
MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	270
MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	0
			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	$ **2,583,876**
			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)	21,689,372
			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019	2,183.20
			Estimated OEPP (Line 77 divided by Line 78)	$ **9,934.67**

Page 28

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO	TITLE	Amount
			PER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/REVENUES:				
TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$ 0
TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600	Total Food Service	188,327
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	89,425
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	150,804
ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	2,735
ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	84,621
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	290,146
ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	121,076
ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast	11,376
ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L148,Col C,D	3370	Driver Education	30,327
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	588,459
ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
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
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools	0
O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources	0
ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)	0
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
ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	39,068
ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	638,745
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	719,729
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	39,579
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	134,285
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	91,445
ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	0
ED	Revenues 9-14, L253, Col C	4901	Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	93,978
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	28,489
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	217,852
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	7,920
ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	
ED-MR/SS	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds *****	

Total Deductions for PCTC Computation Line 84 through Line 172	$	**3,568,386**
Net Operating Expense for Tuition Computation (Line 77 minus Line 174)		18,120,986
Total Depreciation Allowance (from page 26, Line 18, Col I)		1,019,934
Total Allowance for PCTC Computation (Line 175 plus Line 176)		19,140,920
9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		2,183.20
Total Estimated PCTC (Line 177 divided by Line 178) *	$	**8,767.37**

* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

**** 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.**

***** 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.**

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

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-Functon-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 calcualation. 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 calucation.

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)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*25,000*	*475,000*
ED- DIR BUS SUPPORT- PURCHASED SERVICES	10-2510-300	BRECHT'S DATABASE SOLUTIONS	12,824	12,824	0
ED- DIR BUS SUPPORT- PURCHASED SERVICES	10-2510-300	FRONTLINE TECHNOLOGIES GROUP	10,415	10,415	0
ED- DIR BUS SUPPORT- PURCHASED SERVICES	10-2520-300	SKYWARD	7,674	7,674	0
O&M O&M PLANT - PURCHASED SERVICES	20-2540-300	AMERICAN PEST CONTROL	6,175	6,175	0
O&M O&M PLANT - PURCHASED SERVICES	20-2540-300	ENVIRONMENTAL CONTROL SOLUTIONS	24,394	24,394	0
O&M O&M PLANT - PURCHASED SERVICES	20-2540-300	HUNTER HYDROVAC INC.	292	292	0
ED- FOOD SERVICES - PURCHASED SERVICES	10-2560-300	ARBOR MANAGEMENT	604,581	25,000	579,581
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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)
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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)
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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)
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				0	0
Total			666,355	86,774	579,581

Page 30

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

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.

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) *Must be less than (P16, Col E-F, L63)*	631,624
Value of Commodities Received for Fiscal Year 2019 *(Include the value of commodities when determining if a Single Audit is required)* .	72,669
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		13,445,700		13,445,700
Support Services:					
Pupil	2100		914,738		914,738
Instructional Staff	2200		1,029,874		1,029,874
General Admin.	2300		1,368,204		1,368,204
School Admin	2400		926,932		926,932
Business:					
Direction of Business Spt. Srv.	2510	42,268	0	42,268	0
Fiscal Services	2520	218,387	0	218,387	0
Oper. & Maint. Plant Services	2540		1,901,909	1,901,909	0
Pupil Transportation	2550		1,279,965		1,279,965
Food Services	2560		24,355		24,355
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	0	0	0	0
Data Processing Services	2660	0	0	0	0
Other:	2900		0		0
Community Services	3000		20,604		20,604
Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(579,581)		(579,581)
Total		260,655	20,332,700	2,162,564	18,430,791

Restricted Rate		Unrestricted Rate	
Total Indirect Costs:	260,655	Total Indirect Costs:	2,162,564
Total Direct Costs:	20,332,700	Total Direct Costs:	18,430,791
=	**1.28%**	=	**11.73%**

	A	B	C	D	E
1					**REPORT ON SHARED SERVICES OR OUTS**
2					School Code, Section 17-1.1 (*Public Act*
3					Fiscal Year Ending June 30, 201
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.*				
6					Canton Union School District No.
7					26-029-0660-25
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	**Service or Function *(Check all that apply)***				**Barriers to Implementation**
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services		X	X	
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		X	X	
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives		X	X	
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

	F	G	H	I	J	K
1	**OURCING**					
2	*)7-0357*)					
3						
5						
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7						
8	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.**					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
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16	Arbor Management					
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26	West Central Illinois Special Education Co-op					
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31	Western Area Career System					
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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division (N-330)
100 North First Street
Springfield, IL 62777-0001

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

School District Name: Canton Union School District No. 66
RCDT Number: 26-029-0660-25

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019 (10) Educational Fund	Actual Expenditures, Fiscal Year 2019 (20) Operations & Maintenance Fund	Actual Expenditures, Fiscal Year 2019 Total	Budgeted Expenditures, Fiscal Year 2020 (10) Educational Fund	Budgeted Expenditures, Fiscal Year 2020 (20) Operations & Maintenance Fund	Budgeted Expenditures, Fiscal Year 2020 Total
1. Executive Administration Services	2320	205,617		205,617	211,540		211,540
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	37,241	0	37,241	41,400		41,400
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		242,858	0	242,858	252,940	0	252,940
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							4%

CERTIFICATION

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

Signature of Superintendent | *Date*

Contact Name (for questions) | *Contact Telephone Number*

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

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at https://www.isbe.net/Pages/Waivers.aspx

☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

Page 33

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

1. Page 10, Line 74 - Sales of Excess Food
2. Page 11, Line 107 -
   Education - Refunds & Reimbursements
   Operations & Maintenance - Insurance & Miscellaneous reimbursements
   Debt Services - Lease receipts to cover loan payment
   Transportation - Refunds & Reimbursements
3. Page 13, Line 197 - Equipment assistance
4. Page 14, Line 265 - STEP Grant
5. Page 16, Line 83 - School Resource Officer
6. Page 18, Line 171 - Bank Agent Fees
7. Page 13, Line 203 - Title I - School Improvement

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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 fund—e.g. alternate revenue bonds(Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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[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.

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DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

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.*

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.

- *If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reducton plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.*

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	17,278,077	1,453,682	1,062,212	72,074	19,866,045
Direct Expenditures	18,270,419	1,847,108	1,204,297		21,321,824
Difference	(992,342)	(393,426)	(142,085)	72,074	**(1,455,779)**
Fund Balance - June 30, 2019	9,041,558	229,982	678,778	1,345,224	**11,295,542**

Unbalanced - however, a deficit reduction plan is not required at this time.

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 appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Canton Union School District No. 66	**26-029-0660-25**	**066-005100**

ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) **Rolf Sivertsen**	NAME AND ADDRESS OF AUDIT FIRM **Mack & Associates, P.C.** **116 E. Washington St., Suite One** **Morris**
ADDRESS OF AUDITED ENTITY *(Street and/or P.O. Box, City, State, Zip Code)* **20 W Walnut** **Canton** **61520**	E-MAIL ADDRESS: **tmack@mackcpas.com** NAME OF AUDIT SUPERVISOR **Tawnya Mack, CPA**

CPA FIRM TELEPHONE NUMBER	FAX NUMBER
815-942-3306	**815-942-9430**

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

- [x] 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).
- [x] Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- [x] Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- [x] Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- [x] 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))
- [x] 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))
- [x] 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))
- [x] A Copy of each Management Letter

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Canton Union School District No. 66
26-029-0660-25
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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Canton Union School District No. 66
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SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

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

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Canton Union School District No. 66
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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	$ 2,011,090
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 29, Line 11		72,669
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(217,852)
AFR TOTAL FEDERAL REVENUES:		$ 1,865,907

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES		$ 1,865,907
Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	$ 1,865,907

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	$ 1,865,907
DIFFERENCE:	$ -

Canton Union School District No. 66
26-029-0660-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Program or Cluster Title and Major Program Designation	Number[2] (A)	or Contract #[3] (B)	7/1/17-6/30/18 (C)	7/1/18-6/30/19 (D)	7/1/17-6/30/18 (E)	Pass through to Subrecipients	7/1/18-6/30/19 (F)	Pass through to Subrecipients	Encumb. (G)	(E)+(F)+(G) (H)	(I)
US DEPARTMENT OF EDUCATION:										0	
PASSED THROUGH ISBE:										0	
TITLE I - LOW INCOME - 2018 (M)	84.010A	2018-4300	521,116	115,261	636,377					636,377	700,573
TITLE I - LOW INCOME - 2019 (M)	84.010A	2019-4300		578,813			840,683		16,292	856,975	872,448
TITLE I - SCHOOL IMPROVEMENT	84.337	2019-4331		25,655			32,097			32,097	45,000
TOTAL TITLE I			521,116	719,729	636,377		872,780		16,292	1,525,449	1,618,021
TITLE V - RURAL EDUCATION - 2018	84.358	2018-4107	18,702	16,949	35,651					35,651	43,537
TITLE V - RURAL EDUCATION - 2019	84.358	2019-4107		22,119			39,699			39,699	53,078
TOTAL TITLE V - RURAL EDUCATION			18,702	39,068	35,651		39,699			75,350	96,615
TITLE II - TEACHER QUALITY - 2018	84.367A	2018-4932	93,481	21,671	115,152					115,152	115,391
TITLE II - TEACHER QUALITY - 2019	84.367A	2019-4932		72,307			94,947		17,770	112,717	113,395
TOTAL TITLE II - TEACHER QUALITY			93,481	93,978	115,152		94,947		17,770	227,869	228,786
TITLE IVA- STUDENT SUPPORT	84.424	2018-4400	4,019	10,980	14,999					14,999	19,825
TITLE IVA - STUDENT SUPPORT	84.424	2019-4400		28,599			39,760			39,760	62,701
TOTAL IVA			4,019	39,579	14,999		39,760				
SPECIAL EDUCATION CLUSTER:										0	
IDEA - ROOM & BOARD - EXCESS	84.027A	2018-4625		91,445			91,445			91,445	N/A
TOTAL IDEA - ROOM & BOARD			0	91,445	0		91,445			91,445	

• **(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.

Canton Union School District No. 66
26-029-0660-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/17-6/30/18 (C)	 Year 7/1/18-6/30/19 (D)	Expenditure/Disbursements[4] Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF EDUCATION:										0	
PASSED THROUGH WCISEC:										0	
SPECIAL EDUCATION CLUSTER:										0	
IDEA - FLOW-THROUGH - 2018	84.173A	2018-4600	83,497	24,076	107,576					107,576	107,573
IDEA - FLOW-THROUGH - 2019	84.173A	2019-4600		110,209			110,209			110,209	110,209
TOTAL IDEA - FLOW-THROUGH			83,497	134,285	107,576		110,209			217,785	217,782
PASED THROUGH IL DHS											
STEP GRANT	84.126	2019-4999		7,920			7,920			7,920	N/A
TOTAL US DEPARTMENT OF EDUCATION			720,815	1,126,004	909,755		1,256,760			2,166,515	
US DEPARTMENT OF AGRICULTURE:										0	
CHILD NUTRITION CLUSTER (M):										0	
PASSED THROUGH DoD:										0	
COMMODITY CREDIT (FRESH)	10.555	2019-4250		30,003			30,003			30,003	N/A
PASSED THROUGH ISBE:										0	
COMMODITY CREDIT (LANTER)	10.555	2019-4250		42,666			42,666			42,666	N/A
NATIONAL SCHOOL LUNCH PROG - 2018	10.555	2018-4210	414,656	91,291	414,656		91,291			505,947	N/A
NATIONAL SCHOOL LUNCH PROG - 2019	10.555	2019-4210		396,863			396,863			396,863	N/A
NSLP EQUIPMENT ASSISTANCE	10.555	2019-4260		7,120			7,120			7,120	N/A

• **(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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Canton Union School District No. 66
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/17-6/30/18 (C)	Receipts/Revenues Year 7/1/18-6/30/19 (D)	Expenditure/Disbursements[4] Year 7/1/17-6/30/18 (E)	Expenditure/Disbursements[4] Year 7/1/17-6/30/18 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/18-6/30/19 (F)	Expenditure/Disbursements[4] Year 7/1/18-6/30/19 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF AGRICULTURE (CONT):										0	
CHILD NUTRITION CLUSTER (M) (CONT):										0	
PASSED THROUGH ISBE (CONT):										0	
SCHOOL BREAKFAST PROGRAM - 2018	10.553	2018-4220	115,440	25,381	115,440		25,381			140,821	N/A
SCHOOL BREAKFAST PROGRAM - 2019	10.553	2019-4220		110,865			110,865			110,865	N/A
TOTAL SCHOOL BREAKFAST PROGRAM			115,440	136,246	115,440		136,246			251,686	
TOTAL CHILD NUTRITION CLUSTER			530,096	704,189	530,096		704,189			1,234,285	
CHILD & ADULT FOOD CARE PROGRAM - 2018	10.558	2018-4215	4,606	995	4,606		995			5,601	N/A
CHILD & ADULT FOOD CARE PROGRAM - 2019	10.558	2019-4215		6,230			6,230			6,230	N/A
TOTAL CHILD & ADULT FOOD CARE PROGRAM			4,606	7,225	4,606		7,225			11,831	
TOTAL US DEPARTMENT OF AGRICULTURE			534,702	711,414	534,702		711,414			1,246,116	
US DEPARTMENT OF HEALTH & HUM. SVCS.:										0	
PASSED THROUGH IL DCHFS:										0	
MEDICAL ASSITANCE PROGRAM - 2018	93.778	2018-4991	19,731	7,481	28,346					28,346	N/A
MEDICAL ASSITANCE PROGRAM - 2019	93.778	2019-4991		21,008			29,183			29,183	N/A
TOTAL US DEPARTMENT OF HEALTH & HUM. SVCS.			19,731	28,489	28,346		29,183			57,529	
TOTAL FEDERAL AWARDS			1,275,248	1,865,907	1,472,803		1,997,357			3,470,160	

• **(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.

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[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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Canton Union School District No. 66
26-029-0660-25
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2019

Note 1: Basis of Presentation[5]

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Canton Union CUSD #66 and is presented on the Cash Basis of Accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the General Purpose financial statements.

Note 2: Indirect Facilities & Administration costs[6]

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
NONE	N/A	0

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Canton Union CUSD #66** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	$30,003		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	$42,666	Total Non-Cash	**$72,669**

Note 5: Other Information

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

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

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

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[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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Canton Union School District No. 66
26-029-0660-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: UNMODIFIED
(Unmodified, Qualified, Adverse, Disclaimer[7])

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
84.010A	Title I- Low Income	840,683
	Total Amount Tested as Major	$840,683

Total Federal Expenditures for 7/1/18-6/30/19 $1,997,357

% tested as Major **42.09%**

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

Auditee qualified as low-risk auditee? ___ YES X NO

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

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

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

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

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the name of the cluster.

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Canton Union School District No. 66
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2019- N/A** **2. THIS FINDING IS:** ☐ New ☐ **Repeat from Prior Year?**
Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context[12]

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

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

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

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

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Canton Union School District No. 66
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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- N/A** **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

[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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Canton Union School District No. 66
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2019

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

Finding Number	Condition	Current Status[20]

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.