Sertified Public Accountant Information
14:23 Reviewed by Regional Superintendent/Cook ISC 60523 Zip Code: (630) 990-0039 RegionalSuperintendent/Cook ISC Name (Type or Print): Expiration Date: Fax Number: Fax Number ISBE Use Only Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Anna.Wiszowaty@bakertilly.com Anna Wiszowaty, CPA IL License Number (9 digit): Name of Audit Manager: Name of Auditing Firm: (630) 990-3131 Oak Brook 066-004260 Signature & Date: Phone Number: Email Address: Email Address: Felephone: NO Were any financial statement or federal award findings issued? NO Is all Single Audit Information completed and attached? 100 North First Street, Springfield, Illinois 62777-0001 Reviewed by Township Treasurer (Cook County only) Illinois School District/Joint Agreement NO Are Federal expenditures greater than \$750,000? ILLINOIS STATE BOARD OF EDUCATION Submit electronic AFR directly to ISBE School Business Services Division Annual Financial Report * Click on the Link to Submit: Single Audit Status: Accounting Basis: ACCRUAL Send ISBE a File June 30, 2019 Filing Status: CASH Fax Number: × Treasurer Name (type or print) Name of Township: Signature & Date: YES YES Email Address: Telephone: ××× Reviewed by District Superintendent/Administrator School District/Joint Agreement Information Unqualified (See instructions on inside of this page.) Glenbard Township High School District No. 87 (630) 469-182 District Superintendent/Administrator Name (Type or Print): × Fax Number: Joint Agreement Annual Financial Report School District Type of Auditor's Report Issued Disclaimer Qualified Adverse School District/Joint Agreement Number: Name of School District/Joint Agreement: Due to ROE on Tuesday, October 15th Due to ISBE on Friday, November 15th 596 Crescent Boulevard David Larson@glenbard.org × Dr. David Larson 19-022-0870-17 (630) 469-9100 Glen Ellyn Signature & Date: Email Address: County Name DuPage 60137 elephone: Zip Code:

This form is based on 23 Illinois Administrative Code, Subtitie 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).

strative 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 Admir



INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education Glenbard Township High School District No. 87 597 Crescent Boulevard Glen Ellyn, IL 60137

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Glenbard Township High School District No. 87 (the "District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 25, 2019 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA19), as of and for the year ended June 30, 2019, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2019.

This report is intended solely for the information and use of the Board of Education, management of the Glenbard Township High School District No. 87, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Oak Brook, Illinois September 25, 2019

Baker Tilly Virchaw Krause, U.P.

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NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Glenbard Township High School District No. 87 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the cash basis of accounting. Accordingly, cash receipts are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Guidelines prescribed by the Illinois State Board of Education consider payments by the State of Illinois to the Teachers' Retirement System ("TRS") on behalf of the District's employees who are members of TRS ("on-behalf payments") to be cash transactions of the District. Assets and deferred outflows of resources of a fund are only recorded when a right to receive cash exists that arises from a previous cash transaction. Liabilities and deferred inflows of resources of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as "other financing sources" in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant.

Major Governmental Funds

<u>Educational Fund</u> - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

<u>Special Revenue Funds</u> - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

<u>Debt Service Fund</u> - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service and transfers from other funds to pay long-term financing arrangements.

<u>Capital Project Fund</u> - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Other Fund Types

<u>Fiduciary Funds</u> - account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Agency Funds - include Student Activity Funds, Convenience Accounts and Other Agency Funds. These funds are custodial in nature and do not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for Activity Funds, they are not local education agency funds. Student Activity Funds account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational or cultural purposes. Convenience Accounts account for assets that are normally maintained by a local education agency as a convenience for its faculty, staff, etc.

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at cost.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2018 levy resolution was approved during the November 26, 2018 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2018 and 2017 tax levies were 2.1% and 2.1%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

Long-Term Debt - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebtedness.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the cash basis, which is consistent with cash basis of accounting prescribed by the program accounting manual for Illinois school districts.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

- 1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- 3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
- 4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
- 5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
- 6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

Excess of Expenditures over Budget

For the year ended June 30, 2019, expenditures exceeded budget in the Operations and Maintenance Fund and the Capital Projects Fund by \$987,545 and \$7,924, respectively. These excesses were funded by available financial resources.

NOTE 3 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

	Government-		
	wide	Fiduciary	Total
Cash & Investments	\$ 86,233,994	1,303,050 \$	87,537,044
Total	<u>\$ 86,233,994</u> \$	1,303,050 \$	87,537,044

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

For disclosure purposes, this amount is segregated into the following components:

	Cash and investments
Deposits with financial institutions ISDLAF + Other investments	\$ 66,867,405 4,628,167 16,041,472
Total	\$ 87,537,044

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

At year end, the District had the following investments subject to interest rate risk:

			Investment Maturity (In Years)							
		Fair Value	Le	ess than one		1-5		6-10	Мо	re than 10
IDSLAF + Term Series Negotiable Certificates	\$	12,819,225	\$	12,819,225	\$	-	\$	-	\$	-
of Deposit		3,222,247		3,222,247						**
Total	<u>\$</u>	16,041,472	\$	16,041,472	\$		\$	_	\$	-

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). Under Illinois law, the District is restricted to investing funds in specific types of investment instruments. The following generally represents the types of instruments allowable by State laws:

- > Securities issued or guaranteed by the United States
- > Deposit accounts of banks and Savings and Loan Associations insured up to \$250,000 by the Federal Deposit Insurance Corporation
- > Short-term obligations (less than 180 days) of U.S. corporations with assets over \$500,000,000 rated in the three highest classifications by at least two rating agencies. Insured accounts of an Illinois credit union chartered under United States or Illinois law.
- > Money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations.
- > The Illinois Funds or Illinois School District Liquid Asset Fund Plus.
- > Repurchase agreements which meet instrument transaction requirements of Illinois law.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAm and are valued at share price, which is the price for which the investment could be sold.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District places no limit on the amount the District may invest in any one issuer.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2019, the bank balance of the District's deposit with financial institutions was fully collateralized.

Custodial Credit Risk - Investments. With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

NOTE 4 - INTERFUND TRANSFERS

During the year, the Board transferred \$3,078,716 in fund balance to the Debt Service Fund from the Operations and Maintenance Fund.

This transfer was required to fund debt service principal and interest payments on the District's outstanding debt certificates and capital leases. The amounts are paid from the Debt Service Fund as required per the Illinois Program Accounting Manual.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 5 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2019:

	Beginning Balance	Additions	E	Deletions	Ending Balance	Due Within One Year
General obligation bonds Alternate revenue bonds	13,100,000		\$	2,135,000 \$ 2,085,000	11,015,000	\$ 2,220,000 2,105,000
Unamortized premium Total bonds payable Debt certificates	2,696,928 67,026,928 775,000			154,504 4,374,504 510,000	2,542,424 62,652,424 265,000	4,325,000 265,000
Capital leases Total long-term liabilities - governmental activities	134,731 67,936,659	- 3 -	\$	134,731 5,019,235 \$	- 62,917,424	\$ 4,590,000

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2011A Taxable Refunding Bonds dated April 26, 2012 are due in annual installments through October 1,			
2019	1.35% - 4.77%	\$ 8,355,000 \$	1,095,000
Series 2012 Refunding Bonds dated April 26, 2012 are due in annual installments through October 1, 2024 Series 2015A GO Bond dated July 2, 2015 are due in	0.50% - 3.50%	17,260,000	12,140,000
annual installments through January 1, 2015 Series 2015B GO Refunding Bonds dated July 17, 2015	3.40% - 4.00%	9,705,000	9,705,000
are due in annual installments through January 1, 2026	4.00%	1,090,000	1,090,000
Series 2016 GO Bond dated March 29, 2016 are due in annual installments through January 1, 2036	3.125% - 5.00%	25,290,000	25,065,000
Total		\$ 61,700,000 \$	49,095,000

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	Principal	Interest	Total
2020	¢ 2220.000) ¢ 1071110	Ф 4 001 14°
	\$ 2,220,000		
2021	2,295,000	, ,	4,093,608
2022	2,360,000	1,733,046	4,093,046
2023	2,435,000	1,659,024	4,094,024
2024	2,515,000	1,576,278	4,091,278
2025 - 2029	14,030,000	6,170,467	20,200,467
2030 - 2034	17,520,000	2,627,949	20,147,949
2035 - 2036	5,720,000	165,447	5,885,447
Total	\$ 49,095,000	\$ 17,601,967	\$ 66,696,967

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2019, the statutory debt limit for the District was \$392,868,701, providing a debt margin of \$332,493,701. There are numerous covenants with which the District must comply in regards to these bond issues. As of June 30, 2019, the District was in compliance with all significant bond covenants, including federal arbitrage regulations.

In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2019, \$24,950,000 of bonds outstanding are considered defeased.

Alternate Revenue Bonds. The obligations for the alternative revenue bonds will be repaid through annual transfers from the Operations and Maintenance Fund to the Debt Service Fund. The District has pledged future property tax revenues, net of specific operating expenses, to repay \$19.56 million in alternate revenue bonds issued in 2013 and 2014. Proceeds from the bonds provided financing for the District's capital improvement program. The bonds are payable solely from District revenues and are payable through 2024. Annual principal and interest payments on the bonds are expected to require approximately \$2.4 million of net revenues. The total principal and interest remaining to be paid on the bonds is \$11,947,156.

Alternate Revenue bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2013 Alternative Revenue Bonds dated September 18, 2013 are due in annual installments through April 1,			
2024	2.85%	\$ 9,560,000	\$ 9,165,000
Series 2014 Alternative Revenue Bonds dated April 17, 2014 are due in annual installments through April 1, 2020	1.49%	10,000,000	1,850,000
Total		\$ 19,560,000	<u>\$ 11,015,000</u>

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for alternative revenue bonds are as follows for governmental type activities:

	Princip	oal Interest	Total
2020	\$ 2,10	5,000 \$ 288,76	58 \$ 2,393,768
2021	•	0,000 253,93	
2022	•	5,000 192,94	•
2023	•	5,000 130,38	' '
2024	2,320	<u>0,000</u> <u>66,12</u>	· · ·
Total	<u>\$ 11,018</u>	5,000 \$ 932,15	56 \$ 11,947,156

Debt Certificates. The obligations for the Debt Certificates will be repaid from the Debt Service Fund via annual transfers from the Operations and Maintenance Fund.

Annual debt service requirements to maturity for debt certificates are as follows:

	 Principal		Interest	 Total
2020	\$ 265,000	\$	5,962	\$ 270,962
Total	\$ 265,000	\$_	5,962	\$ 270,962

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets and natural disasters. To protect from such risks, the District participates in the Suburban School Cooperative Insurance Pool (SSCIP), which is a public entity risk pool. The District pays annual premiums to the pool for insurance coverage. The arrangement with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. The District makes periodic payments to an escrow account established by the plan administrator. The administrator pays employee claims from this escrow account and requires the District to cover any deficiencies. The District's liability will not exceed \$150,000 per employee or \$8,650,195, in the aggregate, as provided by stop-loss provisions incorporated in the plan.

The District is a member of the IASB - Endorsed Workers' Compensation Self-insurance Trust (the Trust), which has been formed to reduce local school districts' workers' compensation costs. The day-to-day operations of the Trust are managed through a Board of Trustees, elected by the member districts. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific and aggregate excess insurance coverage, and the funding of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 7 - JOINT AGREEMENTS

The District is a member of Cooperative Association for Special Education (C.A.S.E), a joint agreement that provides certain special education services to residents of the District and six other districts within the DuPage County. Each member district has a financial responsibility for annual and special assessments as established by the policy board. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

Complete financial statements for C.A.S.E. can be obtained from the Administrative Offices at: 22 West 600 Butterfield, Glen Ellyn, IL 60137.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

Plan Description. The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services."

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2019. State of Illinois contributions of \$894,206 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$6,086,996 Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.92% during the year ended June 30, 2019. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2019, the District paid \$663,443 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2018 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2019, the District has a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability

State's proportionate share of the collective net OPEB liability associated with the District

\$ 78,342,207 105,196,689

Total

\$ 183,538,896

The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2018, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2018 and 2017, the District's proportion was 0.297360% and 0.290133%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.75%

Salary Increases 3.25% to 9.25%

Investment Rate of Return 0.00%

Healthcare Cost Trend Rates - Initial Non-Medicare - 8.00%; Post-Medicare - 9.00%

4.50% with additional 0.36% added to non-Medicare

Healthcare Cost Trend Rates - Ultimate costs
Fiscal Year the Ultimate Rate is Reached 2022

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2014.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2014.

Discount Rate. At June 30, 2018, the discount rate used to measure the total OPEB liability was a blended rate of 3.56%, which was a change from the June 30, 2017 rate of 3.56%. Since THIS is financed on a payas-you-go basis, the discount rate is based on the 20-year general obligation bond index.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56%) or 1-percentage-point higher (4.56%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	\$ 94,197,344	\$ 78,342,207	\$ 65,825,663

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.86%) for non-Medicare coverage and initial rate of 8.00% decreasing to an ultimate rate of 5.50% for Medicare coverage) or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.86%) for non-Medicare coverage and initial rate of 10.00% decreasing to an ultimate rate of 5.50% for Medicare coverage) than the current healthcare cost trend rate:

		Healthcare Cost Trend	
	1% Decrease	Rate	1% Increase
Net OPEB Liability	\$ 63,522,743	\$ 78,342,207	\$ 98,307,294

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OPEB Expense. District OPEB expense, as part of the June 30, 2018 valuation, was \$4,900,450. For the year ended June 30, 2019, the District recognized on-behalf revenue and expenditures of \$6,086,996 for support provided by the state.

Retiree Healthcare Plan

Plan Description. The District administers a single-employer defined benefit Retiree Healthcare Plan plan ("the Retiree Healthcare Plan"). The plan provides health, dental and life insurance benefits for eligible retirees and their spouses through the District's group insurance plans and through the Teachers Retirement Insurance Program (TRIP) which covers both active and retired members. Benefit provisions are established through and state that eligible retirees and their spouses receive health, dental and life insurance at established contribution rates. The Retiree Healthcare Plan does not issue a publicly available financial report.

Contributions and Benefits Provided. Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union.

Summary of Eligibility & Coverage Eligibility Provisions

Certified Staff (Administrators, and Teachers)

Employees who have completed at least 10 years of service with the District and are at least age 55 at the time of retirement and are not subject to any TRS penalties are eligible for retiree health care benefits.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Note 8 - Other Post-Employment Benefits - (Continued)

Summary of Eligibility & Coverage (cont.)

AFSCME Support Staff and Confidential Personnel

Employees who have completed at least 10 years of service with the District and are eligible for immediate IMRF retirement are eligible for retiree health care benefits.

SEIU Support Staff

Employees who have completed at least 8 years of service with the District and are at least age 55 at the time of retirement are eligible for retiree health care benefits. They will contribute the full premium for single or family coverage.

All Other IMRF Employees

Employees must satisfy the following IMRF eligibility requirements:

- > Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)
 - At least 55 years old and at least 8 years of credited service
- > Regular Plan Tier 2 (First Enrolled in IMRF On or After January 1, 2011)
 - At least 62 years old and at least 10 years of credited service

Medical Coverage

Certified Staff (Administrators, Confidential Personnel, and Teachers)

Administrators

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and all but \$50 for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired between July 1, 2007 and June 30, 2014, the District pays 85% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired after July 1, 2014, the District pays 100% of the premium for single coverage and 50% for family coverage for the TRIP plan. Coverage ends upon attainment of age 65 by the retiree.

Confidential Personnel

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and all but \$50 for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired on or after July 1, 2007 and on or before June 30, 2009, the District pays 88% of the premium for single coverage and 58% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Note 8 - Other Post-Employment Benefits - (Continued)

Summary of Eligibility & Coverage (cont.)

Teachers

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired between July 1, 2007 and June 30, 2014, the District pays 85% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired after July 1, 2014, the District pays 100% of the premium for single coverage and 50% for family coverage for the TRIP plan. Coverage ends upon attainment of age 65 by the retiree.

AFSCME Support Staff

For those retired on June 30, 2012, the District pays 88% of the premium for single coverage and 58% for family coverage for the District-sponsored medical plan. Coverage ends 5 years from retirement date. These retirees will terminate coverage on June 30, 2017.

For those retired between June 2013 and June 2014, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends 5 years from retirement date.

For those retired on and after June 2014, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends 3 years from retirement date.

SEIU Support Staff

The District pays 85% of the premium for single coverage and 60% for family coverage for the District sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

All Other IMRF Employees

Employees may continue coverage into retirement on the District medical plans on a pay-all basis. Dependents may also continue coverage on a pay-all basis. Coverage may continue for as long as required contributions are paid.

Dental Coverage

Certified Staff (Administrators, Confidential Personnel, and Teachers)

Administrators

The District pays 100% of the premium for coverage for the retiree and their eligible dependents for the District sponsored dental plan. Coverage ends upon attainment of age 65 by the retiree. Retirees are given the option to continue dental to the attainment of age 70 by paying the full premium for either single or family coverage.

Confidential Personnel

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. 2013 retirees end upon attainment of age 65. Coverage ends pursuant to the retirement agreement; 2014 retirees receive 5 years of coverage post retirement, retirees in 2015 and after receive coverage for 3 years post retirement.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The District provides benefits on a pay-all basis for both the retiree and eligible dependents for the District sponsored dental plan. Coverage ends upon attainment of age 70 by the retiree.

Teachers

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District sponsored dental plan. Coverage ends upon attainment of age 65 by the retiree. Retirees are given the option to continue dental to the attainment of age 70 by paying the full premium for either single or family coverage.

Summary of Eligibility & Coverage (cont.)

AFSCME Support Staff

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. For those retired between June 2013 and June 2014, coverage ends 5 years from retirement date. For those retired on and after June 2014 coverage ends 3 years from retirement date.

SEIU Support Staff

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. Coverage ends upon attainment of age 65 by the retiree.

Life Insurance Benefits

Certified Staff (Administrators, Confidential Personnel, and Teachers)

The District pays 100% of the premium for a Group Life insurance coverage in the amount of \$60,000 until attainment of age 65.

AFSCME Support Staff

The District pays 100% of the premium for a Group Life insurance coverage in the amount of \$60,000. This will be maintained for 5 years post retirement for those retired on or before June 2014. Retirees on or after June 2014 will maintain the Group Life Insurance for 3 years post retirement.

SEIU Support Staff

The District pays 100% of the premium for Group Life insurance coverage in the amount of \$60,000 until attainment of age 65.

Employees Covered by Benefit Terms. At June 30, 2019, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	215
Active Employees Fully Eligible	861
Total	1,076

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Total OPEB Liability. The District's total OPEB liability of \$35,991,852 was measured as of June 30, 2019 and was determined by an actuarial valuation as of July 1, 2018.

Inflation	2.50%
Election at Retirement - Medical	100.00%
Election at Retirement - Pay-all Medical	20.00%
Election at Retirement - Dental	100.00%
Discount Rate	2.79%
Healthcare Cost Trend Rate - Medical - Initial	7.00%
Healthcare Cost Trend Rate - Dental - Initial	2.00%
Healthcare Cost Trend Rate - TRIP Plan - Initial	5.00%
Healthcare Cost Trend Rate - Medical - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2035

The discount rate was based on the S&P Municipal Bond 20 Year High-Grade Rate Index as of June 30, 2019.

Mortality rates were based on rates from the December 31, 2018, IMRF Actuarial Valuation Report and the June 30, 2018 Teachers' Retirement System Actuarial Valuation Report.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the estimates of future events.

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2019 was as follows:

	Total OPEB Liability
Balance at June 30, 2018 Service Cost	\$ 30,041,168 2,541,076
Interest Differences Between Expected and Actual Experience Changes in Assumptions and Other Inputs	884,132 263,148
Benefit Payments Other Changes	4,109,835 (1,723,786) (123,721)
Net Changes	5,950,684
Balance at June 30, 2019	<u>\$ 35,991,852</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.79%) or 1-percentage-point higher (3.79%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 38,998,652	\$ 35,991,852	\$ 33,229,239

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Note 8 - Other Post-Employment Benefits - (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current healthcare cost trend rates:

		Healthcare Cost Trend	
	1% Decrease	Rate	1% Increase
Total OPEB Liability	\$ 32,028,301	\$ 35,991,852	\$ 40,695,267

OPEB Expense. District OPEB expense, as part of the June 30, 2019 valuation was \$4,109,986.

Note 9 - Retirement Systems

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description. The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/financial-reports; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided. TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

Contributions. The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2019, State of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenses of \$49,213,865 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$31,014,892 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2019, were \$416,468.

Federal and Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2019, the District pension contribution was 9.85 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2019, were \$51,308, which was equal to the District's required contribution.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2018 is available in the separately issued TRS Comprehensive Annual Financial Report.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability. At June 30, 2019, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount allocated to the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$	7,649,420
State's proportionate share of the collective net pension liability associated with the District		524,017,330
Total	<u>\$</u>	531,666,750

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017, and rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2018, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2018 and 2017, the District's proportion was 0.00981389 percent and 0.01377237 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2018 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.50%.

Mortality. Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. The assumptions were based on the results of an experience study dated September 18, 2018.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

	Target	Long-Term Expected Real
Asset Class	Allocation	Rate of Return
U.S. equities large cap	15.00 %	6.70 %
U.S. equities small/mid cap	2.00 %	7.90 %
International equities developed	13.60 %	7.00 %
Emerging market equities	3.40 %	9.40 %
U.S. bonds core	8.00 %	2.20 %
International debt developed	2.20 %	1.30 %
Emerging international debt	2.60 %	4.50 %
Real estate	16.00 %	5.40 %
Commodities (real return)	4.00 %	1.80 %
Hedge funds (absolute return)	14.00 %	3.90 %
Private equity	15.00 %	10.20 %

Discount Rate. At June 30, 2018, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2018 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1*'s liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease		Dis	Current scount Rate	1% Increase	
District's proportionate share of the collective net pension liability	<u>\$</u>	9,381,290	\$	7,649,420	<u>\$</u>	6,254,743

Pension Expense. District pension expense, as part of the June 30, 2018 valuation, was \$(120,515). For the year ended June 30, 2019, the District recognized TRS-related pension expense of \$1,700,319 and on-behalf revenue and expense of \$31,014,892 for support provided by the state.

Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in Regular Tier 1. If the member first participated in IMRF on or after January 1, 2011, they participate in Regular Tier 2.

For Regular Tier 1, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Regular Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement. For Regular Tier 2, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Regular Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2018, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	482
Inactive, non-retired members	504
Active members	<u> </u>
Total	1,249

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2018 was 13.61 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2018 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 3.39% to 14.25%, including inflation, and (c) price inflation of 2.50%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Re	Returns/Risk	
	Target	One Year	Ten Year	
Asset Class	Allocation	Arithmetic	Geometric	
Equities	37.00 %	8.50 %	7.15 %	
International equities	18.00 %	9.20 %	7.25 %	
Fixed income	28.00 %	3.75 %	3.75 %	
Real estate	9.00 %	7.30 %	6.25 %	
Alternatives	7.00 %		*	
Private equity		12.40 %	8.50 %	
Hedge funds		5.75 %	5.50 %	
Commodities		4.75 %	3.20 %	
Cash equivalents	1.00 %	2.50 %	2.50 %	

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%. The discount rate calculated using the December 31, 2017 measurement date was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.78% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2018 to arrive at a discount rate of 7.25 used to determine the total pension liability. The year ending December 31, 2118 is the last year in the 2019 to 2118 projection period for which projected benefit payments are fully funded.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	Current 1% Decrease Discount Rate 1% Increase			
Total pension liability Plan fiduciary net position Net pension liability/(asset)	\$ 80,778,182	\$ 73,228,899	\$ 66,903,724	
	61,298,735	61,298,735	61,298,735	
	\$ 19,479,447	\$ 11,930,164	\$ 5,604,989	

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2018 was as follows:

	Increase (Decrease)					
	T	otal Pension Liability (a)		an Fiduciary Net Position (b)		Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2017 Service cost Interest on total pension liability Differences between expected and actual experience of	\$	70,228,172 829,638 5,106,540	\$	68,017,300 - -	\$	2,210,872 829,638 5,106,540
the total pension liability Change of assumptions Benefit payments, including refunds of employee		491,529 1,684,603		-		491,529 1,684,603
contributions Contributions - employer Contributions - employee Net investment income Other (net transfer)		(5,111,583) - - - - -		(5,111,583) 1,143,774 378,024 (4,364,861) 1,236,081		- (1,143,774) (378,024) 4,364,861 (1,236,081)
Balances at December 31, 2018	<u>\$</u>	73,228,899	<u>\$</u>	61,298,735	\$	11,930,164

Changes in Assumptions. Change of assumptions reflects a change in the discount rate from 7.50% to 7.25%.

Pension Expense. District pension expense, as part of the December 31, 2018 valuation, was \$1,389,753. For the year ended June 30, 2019, the District recognized pension expense of \$1,039,258.

NOTE 10 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

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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.

PART A - FINDINGS

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.

I	
	please check and explain the reason(s) in the box below.
X	22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000) 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,
11	an explanation must be provided.
	21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked,
-	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.
<u></u>	as Churchanh Anticine, Franche Incoment Franche and about a contractional bushing districts are consistent as a contraction of the contraction of
PART C	C - OTHER ISSUES
	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
lanera	bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
	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
	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
processor of	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].
	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
PART B	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	budget (150c FORM 50-56). Explain in the comments box below in persuant to himois school code [105 103 5/5-15.1; 5/10-17; 5/17-1].
	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].
	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
Ll	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
	School Code [105 ILCS 5/17-2A].
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois
	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].
	 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].
[Sharing Act [30 ILCS 115/12].
	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue
	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.
-	 Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. 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.
Name	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.].
	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].
	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].
Ll	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
1 1	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested

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.

A Bostunit Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		to the filling and the first of the filling and the filling an	Control Management of the Control of	Science and Constitution	International Arthurst Co.	D NEWSCHOOL STATE OF THE SECOND SECON
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	THE REAL PROPERTY OF STREET, S	ALTONOMORPHIC STATE	NO. OF STREET,	N. DESCRIPTION OF THE PARTY OF	Constitution of the Control	MANUFACTOR TRANSPORTER
Total		CONTRACTOR OF THE STATE OF THE				

• 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 A	uditor's Questionnaire:			
		······································		***************************************

Baker Tilly Virchow Krause, LLP

Name of Audit Firm (print)

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

10/01/2019

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	1	1	ВС	D	E	F	G	Н	П	J	TKI	L	М
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1 2									=				
3	Red	nuire	d to be	completed for School D	istric	's only							
4				2011121121212	13 (1.10	<u> </u>							
5	A.		Tax Rat	es (Enter the tax rate - ex	: .0150) for \$1.50)							İ
6													
7 8				Tax Year <u>2018</u>		Equalized	Assesse	d Valuation (EAV):	L	5,693,749,292			
						Operations &							
9				Educational		Maintenance		Transportation		Combined Total	- pm-	Working Cash	
10	1	Rate	(s):	0.017676	+	0.00309	7 +	0.009130) = [0.02990	o		
	В.		Results	of Operations *									
14													
15				Receipts/Revenues		Disbursements/		Excess/ (Deficiency)		Fund Balance			
16				147,737,633	1 [Expenditures 141,343,693		6,393,940	7 [81,462,758	-7		
17			* The	numbers shown are the s	ປ um of							ce.	
18 19				nsportation and Working (_			, .		-	
19			el							u.			
20 21	C.		Short-T	erm Debt ** CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates	-
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24 25 21 28			** The	numbers shown are the s	um of		!						
28	D.		l ong-Te	erm Debt									
29			_	e applicable box for long-	term d	ebt allowance by type	of distr	ict.					
30		y	ernevaj					FIGURE 17 11 PROBLEMS 440 FT 200 AL A FOR THE ADDRESS AND A SECOND LINE	****				1
31		1		a. 6.9% for elementary a	_	school districts,		392,868,701					
32 33		Į.		. 13.8% for unit districts	•								l
34			Long-Te	erm Debt Outstanding:									
30				- Laur Tana Dak (Data)		1.3	T						
36			,	c. Long-Term Debt (Princ	•	**	Acct	60 275 000					
37				Outstanding:	•••••	••••	511	60,375,000	J				
	E.			al Impact on Financial F									1
41 42				able, check any of the folio			materia	l impact on the entity's fi	inancia	al position during futur	e report	ing periods.	- 1
		r		neets as needed explaining	s each	пет спескеа.							
44		ŀ		Pending Litigation									
45 46		-		Material Decrease in EAV	air F	rollment.							
47		-		Material Increase/Decreas Adverse Arbitration Ruling		nonment							
48				Passage of Referendum	•								
49		-		Taxes Filed Under Protest									
50		-		Decisions By Local Board o	f Revi	ew or Illinois Property	Tax App	eal Board (PTAB)					
51			and the same of th	Other Ongoing Concerns (• • •	, ,					
52		6	Common	te.									
53 54		Ī	Commen		••••••	***************************************	***********	***************************************		******************************	***********		
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IAI			Score	Weight	Value	Score	Adjustment	Weight	Value	Score	Weight	Value	Score	Weight		Weight	Value	Total Profile Score:	e Designation:	ed on the Financial Pr ategorical payments.
4			Ratio	0.551		Ratio	0.957		0	Days	207.48		Percent	100.00	Dorren	84.63		Total	Estimated 2020 Financial Profile Designation:	ased on data provid ming of mandated c
- -	ARY ancial Profile) fil <u>e.aspx</u>		Total	81,462,758.00	147,737,633.00 0.00	Total	141.343.693.00	147,737,633.00		Total	81,462,758.00	392,621.37	Total	0.00	Total	60,375,000,00	392,868,701.15		Estimated 2020	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 100 to
2	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			Funds 10, 20, 40, 70 + (50 & 80 if negative)	Funds 10, 20, 40, & 70, Minus Funds 10 & 20		Funds 10, 20 & 40	Funds 10, 20, 40 & 70. Minus Funds 10 & 20			Funds 10, 20 40 & 70	Funds 10, 20, 40 divided by 360		Funds 10, 20 & 40 (85 v EAV) v Sum of Combined Tay Rates						*
	(B)	Glenbard Township High School District No. 87 19-022-0870-17 DuPage	venue Ratio:	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & 181)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & 18) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) [Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	venue Ratio:	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) sssible Adjustment:		Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & 15)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	4. Percent of Short-Term Borrowing Maximum Remaining:	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) EAV x 85% x. Combined Tax Rates (P3, Cell 17 and 110)	Percent of Lone-Term Debt Marein Remainine:	tanding (P3, Cell H37)	Total Long-Term Debt Allowed (P3, Cell H31)			
		District Name: District Code: County Name:	Fund Balance to Revenue Ratio:	otal Sum of Fund Bala	otal Sum of Direct Re Less: Operating Dek (Excluding C:D57, C:I	Expenditures to Revenue Ratio:	otal Sum of Direct Exp	otal Sum of Direct Re Less: Operating Dek	(Excluding C:D57, C:I Possible Adjustment:	Days Cash on Hand:	otal Sum of Cash & In	otal Sum of Direct Ex	rcent of Short-Tern	ax Anticipation Warra AV x 85% x Combined	rcent of Long-Term	Long-Term Debt Outstanding (P3, Cell H37)	otal Long-Term Debt ,			

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

		1		1							
ŀ	A	n	၁	2	Ш	4	9	I		7	¥
~	ASSETS		(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
6	CURRENT ASSETS (100)						Allina				
4	Cash (Accounts 111 through 115) ¹		750,659,057 750,656,69	2,668,664	1,576,863	2,264,648	3,194,373		6.570,389	On the state of th	
5	Investments	120	0	0	0	0	0	0		0	
ဖ	Taxes Receivable	130	0	0	0	0	0	0	The section of the section of the section is seen to the section of	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	
8	intergovernmental Accounts Receivable	150	0	0	0	0	0	0		0	
6	Other Receivables	160	0	0	0	0	0	0		0	
우	Inventory	170	0	0	0	0	0	0		0	0
7	Prepaid Items	180	0	0	0	0	0	0		0	
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0		0	
13	Total Current Assets		750'656'69	2,668,664	1,576,863	2,264,648	3,194,373	0	6,570,38	0	
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210							A STATE WANT WITHOUT STATE OF THE STATE OF T		d Several Child Fachanical
16		220			ve fafer		1 100 000		*14:0:*		12:00
17	Building & Building Improvements	230									
18		240			dispersi						
19	Capitalized Equipment	250									Variation of the state of the s
20	-	260		771.00-07	94 (61)		ye han i				442.5
2	Amount Available in Debt Service Funds	340									
22	Ā	320					************				
ß	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0			O The second of
26	Intergovernmental Accounts Payable	420								The second second second second second second second	
27	Other Payables	430	0	0	0	0	0	0	The second of th	0	
28	Contracts Payable	440	0	0	0	0	0	0		0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	
30	Salaries & Benefits Payable	470	0	0	0	0	0	0		0	-11704
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0		0	
32	Deferred Revenues & Other Current Labilities	490	0	0	0	0	0			0	0
33	Due to Activity Fund Organizations	493						the state of the s			
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILT FES (500)			degree I are transport from the control of the cont	and the second s						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									A.Mathadelia Malana Geologica (2000)
37				(Persential a							
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	750,659,057	2,668,664	1,576,863	2,264,648	3,194,373	0	6,570,389	0	0
\$	Investment in General Fixed Assets										
41	Total Labilities and Fund Balance		250'656'69	2,668,664	1,576,863	2,264,648	3,194,373	0	6.570.389	C	C

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

			Account Groups	Groune
				2000
Jollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) ¹	STITE ALCOHOLD	1,303,050		A STATE OF THE PARTY OF THE PAR
Investments	120	Stands is a stated a way a Adaptivista a case of the adaptivist of the standard state is expressed upon the	and an interest	
Taxes Receivable	130	or afficient is an afficient of definition of definite by the party or angular and a series of the s		
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150		1	
Other Receivables	160			
10 Inventory	138		NET E SECOND	
Prepaid Items	180	A CONTRACTOR OF THE PROPERTY O	d a 1986 Silvey can	
12 Other Current Assets (Describe & Itemize)	190		n. i i i i i i i i i i i i i i i i i i i	
13 Total Current Assets		1,303,050		
CAPITAL ASSETS (200)				
į.	210	All Applications of All considerations	C	
pue 1	220		2,539,178	
Building & Building improvements	230		241,720,801	
18 Site Improvements & Infrastructure	240		13,594,544	
19 Capitalized Equipment	250		51,242,528	
Construction in Progress	260		0	
Amount Available in Debt Service Funds	340		The state of the s	1,576,863
Amount to be Provided for Payment on Long-Term Debt	350			58,798,137
Total Capital Assets			309,097,051	60,375,000
CURRENT LIABILITIES (400)		2es - 8		
25 Interfund Payables	410			
10 Intergovernmental Accounts Payable	420		No. 44-19-1-1	
Other Payables	430		The second	
28 Contracts Payable	440		Annihoodid vi	
29 Loans Payable	460		West of a second	
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490		and the second division of the second divisio	
Due to Activity Fund Organizations	493	1,303,050		
34 Total Current Liabilities		1,303,050		500
35 LONG-PERM LIABILITIES (500)				
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511			60,375,000
Total Long-Term Liabilities		A blass gre so		60,375,000
38 Reserved Fund Balance	714	The state of the s	Alegania	A Transmission of professional equipment of the control of the con
Unreserved Fund Balance	730	THE RESERVE AND A PARTIES AND		
40 Investment in General Fixed Assets	-	The state of the s	309,097,051	
Total Liabilities and Fund Balance		1,303,050	309,097,051	60,375,000
4403983333333333333333333333333333333333	13 13	(Enter Whole Dollars) (Cash (Accounts 111 through 115) ¹ Investments Taxes Receivable Interfund Receivables Interfund Progress Amount Available in Debt Service Funds Interfund Payables Interfund Payables Interfund Payables Interfund Payables Interfund Payable Outher Payable Contracts Payable Interfund Payable Interfund Payable Salaries & Benefits Payable Due to Activity Eund Organizations Total Capital Assets Interfund Revenues & Other Current Liabilities Due to Activity Eund Organizations Total Capital Assets Interfund Revenues & Other Current Liabilities Due to Activity Eund Organizations Total Long-Term Liabilities Reserved Fund Balance Unreserved Fund Balance Unreserved Fund Balance Investment in General Fixed Assets Total Liabilities and Fund Balance Investment in General Fixed Assets	Cash (Accounts 111 through 115) 1	GUNERITY ASSETS (LIDO) Acct a Agency Fund General Fix Cash (Account 111 through 115) ** 1,303,050 *** Invast (Account 111 through 115) ** 1,303,050 *** Invast (Account 111 through 115) ** 1,303,050 *** Interfund Receivable 150 1,303,050 *** Interfund Receivables 150 1,303,050 *** Interfund Receivables 150 1,303,050 *** Interfund Receivables 150 1,20 *** Interfund Receivables 150 1,20 *** Interfund Receivables 150 1,20 *** Interfund Assets (Describe & Hemites) 190 *** *** Interfund Current Assets 180 ***

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

Page 7

L	A	В	O	D	В	4	9	=			×
ㅁ			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES				The second secon			_		والمارية والمستوالة والمتارية والمتارية	The control of the state of the state of
4	LOCAL SOURCES	1000	106,916,749	17,219,336	4,044,156	5,008,896	2,617,037	7,665	162,975		
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRIĆT TO ANOTHER DISTRICT	2000	0	0		0	0				
ဖ		3000	11,813,330	0	0	3,284,637	0	0	0	0	0
7	FEDERAL SOURCES	4000	3,331,710	0	3,342	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		122,061,789	17,219,336	4,047,498	8,293,533	2,617,037	7,665	162,975	0	0
6	Receipts/Revenues for "On Behalf" Payments	3998	31,909,098								
9	Cotal Receipts/Revenues		153,970,887	17,219,336	4,047,498	8,293,533	2,617,037	7,665	162,975	0	0
E	DISBURSEMENTS/EXPENDITURES										
12	_	1000	83,786,200	washingth from the American should be seen the		The state of the s	1.500.248		And the second s	of Alleger Children in American Services	Making throughly still included through the affects
13	3 Support Services	2000	31,880,694	15,720,624	diament.	8,125,864	1,271,755	2,007,924	1	0	0
14	4 Community Services	3000	26,653	0	dia ye asa,	0	1,182				
15	5 Payments to Other Districts & Governmental Units	4000	1,803,658	0	0	0	0	0	405	0	0
16	3 Debt Service	2000	0	0	7,172,694	0	0			0	C
1	7 Total Direct Disbursements/Expenditures		117,497,205	15,720,624	7,172,694	8,125,864	2,773,185	2,007,924	1	0	0
18	B Disbursements/Expenditures for "On Behalf" Payments	4180	31,909,098	0	0	0	0	0	1	0	0
19	Total Disbursements/Expenditures		149,406,303	15,720,624	7,172,694	8,125,864	2,773,185	2,007,924	i	0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		4,564,584	1,498,712	(3,125,196)	167,669	(156,148)	(2,000,259)	162,975	0	0
2	OTHER SOURCES/USES OF FUNDS									April 1995 September	Appendix and the second
22	O									Sec. 24 Walk collection to pull Control (1) (Princ)	to be of the same line is a first of the company of the company of
23	100				*******				Territoria		
2 2	_	7110									
श्र	1	7110	0	0	0	0	0	0		0	0
3 5	Transfer of Working Cash Fund Interest Transfer Among Filinds	7120	0	0	0	0	0	0		0	0
18	1	7140	0	0	0	0			c		0
59	Н	7150		0	The second secon				>		
က		7160	Orthographic	0							
3	_	7170	A A House		C	#s#]am.1					
32	15000								ar and par		
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35		7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets	7300	0	0	0	0	0	0		0	0
33		7400			134,731						
8		7500	et etala		7,788		***				
ကျ	_	7600			2,595,000		V (V.)				
위	+	7700	ey#land		341,197				-		
4	- 1	7800	And an all products are including an extendion of the same	Advanced to be set to the set of				0			
4	-	7900	0	0	0	0	0	0			0
3/5	4	7990	0	0	0	0	0	0	0	0	0
4	Total Other Sources of Funds	VIII.0000000000000000000000000000000000	0	0	3,078,716	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

Page 8

	A	m	ပ		ш	L	9	Ξ		٦	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
7	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)									Charles and Control of	and influences and included by the property of
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120			1 2000 00 000				0		
49	Transfer Among Funds	8130	0	0		0					
20	Transfer of Interest	8140	0	0	0	0	0	0		0	
21	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				Contrado, No.					0
23	Transfer of Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service	8170		7,000-		m 1) ** di -*					
25	Taxes Pledged to Pay Principal on Capital Leases	8410									3
22	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	And the state of t	Personal control of the control of t		miyle sid					
26	Other Revenues Pledged to Pay Principal on Capital Leases	8430	And the second s	A real control and		***		The state of the s			
22	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	134,731				0	et amora de la		
28	Taxes Pledged to Pay Interest on Capital Leases	8510						And the state of t	- A > 1111		
29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520				W. 10 (18)					
8	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	7,788		44 (44 %)		0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	The second secon			o ha jarak					m.r200
83	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
2	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
92	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	2,595,000							
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710	The state of the s			· · · · · · · · · · · · · · · · · · ·					
29	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
88	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
8	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	341,197							
2	Taxes Transferred to Pay for Capital Projects	8810		The state of the s			1111000	170-000	description		
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820						100			
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		279.79	0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
9/	Total Other Uses of Funds		0	3,078,716		0	-	0	0	0	0
11	Total Other Sources/Uses of Funds		0	(3,078,716)	3,078,716	0	0	0	0	0	0
7.8	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		A 564 594	(1 500 004)	(46.490)	22 52	(001 241)	1000 000 00	100 000		
2 8	Expenditures/Dispursements and Other Uses of Funds		+00'+00'+	(4)000,000(T)	(40,400)		(136,148)	(667,000,2)	16,9/5	0	0
n e	rund balances - July 1, 2018		65,394,473	4,248,668	1,623,343	2,096,979	3,350,521	2,000,259	6,407,414	0	0
8	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									And the second s	
5	Fund Balances - June 30, 2019	-	69,959,057	2,668,664	1,576,863	2,264,648	3,194,373	0	6,570,389	0	0

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1	A	n	ပ	۵	Ш	щ		Ŧ		7	¥
			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)					19 10 10 10 10 10 10 10 10 10 10 10 10 10					
4	AD V. LOR. M TAXES LEV ED BY LOCAL EDUCATION AGENCY	1100			1 mm mar n						
2	Designated Purposes Levies (1110-1120) 7		96,841,470	16,848,822	4,025,912	4,960,243	583,520	0	0	0	0
ဖ	_	1130	0	0							
<u> </u>	÷	1140	0	0		0	0	0			
0	Area Vocational Construction Purposes Levy	1160	again a'in tair dur	0	O		1,/4/,813	C			e session
9	-	1170	0								
Ξ		1190	0	O	0	0		0	0	0	
12			96,841,470	16,848,822	4,025,912	4,960,243	2,331,333	0	0	0	0
9	PAYMENTS IN LIEU OF TAXES	1200					And the second s				
4	_	1210	0	0	0	0	o	0	0	0	
<u> </u>	_	1220	0	0	0	0	0	0	0	0	0
9	-	1230	2,069,139	0	0	0	212,619	0	0	0	
=	+	1290	0 000 130		0	0	0	0	0	0	0
= \$	Total Payments in Lieu of Taxes		2,069,139		0	0	212,619	0	0	0	
2 8	3	3	and distribution is solved the following for a distribution of the same as					parties to			
3 5	_	1311	0		a Paparine						2000
3 6	Regular - Lutton from Other Districts (in State)	1312	0	or-Was fed a							
12	Regular - Tuttlon from Other Sources (Out of State)	1314	the same of the sa	are del ba	PR 144%						
72	-	1321	249.091								
25	Summer Sch - Tuitlon from Other Districts (in State)	1322	0		rina ra Si						
78	Summer Sch - Tuition from Other Sources (in State)	1323	0								
27	Summer Sch - Tultion from Other Sources (Out of State)	1324	0								
82	-	1331	0	. 1.0 776	in golden						
8 6	CIE - Tuttlon from Other Districts (in State)	1332	0				7.57				
3	+	1334	0	F-1901 14							
33	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	-	1342	1,248				**************************************				
8	_	1343	0				Part P				
8		1344	0	erestal 6					ec #10		
8/2	Adult - Tuition from Pupils or Parents (in State)	1351	0								
88	_	1353	0					iriera).			
္က	-	1354	0		MTIII						
₹	\neg		250,339		Primile (
4	TRANSPORTATION FEES	1400									
4	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
3 4	Regular - Transp Fees from Other Districts (in State)	1412				0 0					
45	-	1415				o c					
46	i	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421				0	***				27
\$ €	_	1422				0					
4 6	-	1423			المسال	0					
3 2	-	1424			1	0	•				
2	CIE - ITansp rees from Pupils or Parents (in State)	1431			1.	0		*			
3 2	_	1432				0					
3 4	CTE - Transp Fees from Other Sources (In State)	1434				0					
22		1441	-1.1			0					
-								The state of the s			

Ĺ	A	ď	ن	c	ш	ш		ı		_	7
_			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1 2	1	7777			***************************************	The same of the sa	Security	***************************************			And the second second second second second second
3 6	1	1447		*****							
S S	i	1445				0					
200	Adult Trans East from Dunit or Drawte (In State)	135									
9	1	1452		Mar (select)							
9	Adult - Transp Fees from Other Sources (in State)	1453		text		0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0			2.07		
63	Total Transportation Fees			indicate _l , so		0					
2	EARNINGS ON INVESTMENTS	1500		-							
65	Interest on investments	1510	1,422,380	53,604	18,244	48,653		7,665	162,975		
99	Gain or Loss on Sale of investments	1520	0	0	0	0					0
ۉ		A STORY OF THE PARTY OF THE PAR	1,422,380	53,604	18,244	48,653	73,085	The state of the s	162,975		
89	FGod Service	1600		Max 11 31		and a Sauce					
69	Sales to Pupils - Lunch	1611	0								
2	Sales to Pupils - Breakfast	1612	0				****				
7	Sales to Pupils - A la Carte	1613	822,083								
7/	Sales to Pupils - Other (Describe & Itemize)	1614	0	i n colors							
2 2	Sales to Adults	1620	0			Par - c - c					
1 5	Other Food Service (Describe & Itemize)	1690	822 083				West Barrier		4.96		
100	115	4700									
9	$\overline{}$	201	700								
200	Admissions - Athletic	1711	118,/96	5 6							
9	Admissions - Other (Describe & Itemize)	61/1	406,269	D			111-12-6				
2 0	Pees Book three Sales	1730	1,204,273								0 100
2	Other District (School Activity Revenue (Describe & Hemize)	1790	100,00								
82	Total District/School Activity income	201	2,292,366	0							
83	TEXTBOOK INCOME	1800									
8	Rentals - Regular Textbooks	1811	438								540
82	Rentals - Summer School Textbooks	1812	0								F4 L4
88	Rentals - Adult/Continuing Education Textbooks	1813	0								24
8	Rentals - Other (Describe & Itemize)	1819	1,018,644					arc			
8	Sales - Regular Textbooks	1821	0								
8	Sales - Summer School Textbooks	1822	0								
8 6	Sales - Adult/Continuing Education Lextbooks	1823	0								
9 6	Sales - Other (Describe & Itemize)	1829	0								
93	Total Textbook Income	Req	1.019.082								
94	0	1900									TITE!
95	_	1910	0	215,504							
96	Contributions and Donations from Private Sources	1920	54,650	0	0	0	0	0	0		0
97	Impact Fees from Municipal or County Governments	1930	37,336	0	0	0		0	0		
88	Services Provided Other Districts	1940	0	0		0					
8		1950	1,102,606	0	0	0	0	0		J	0
8	-	1960	463,337	0	0	0		0	0	9	
103	-	1970	365,348								
102	_	1980	87,095	0	0	0	0	0	0		0
3		1983			0			0			
9 6	1	1991	0	0	0	0	0	0			
108	Sale of Vocational Frojects Other Local Feet (Decribe & Itemize)	1992	0	0	0	•	C	0			c
107		1999	89.518	101.406	0	0			0		***************************************
108	1 8		2,199,890	316,910	0	0	0	0	0	0	0
109		1000	106,916,749	17,219,336	4,044,156	5,008,896	2,617,037	7,665	162,975		The state of the s

	A	В	ပ	٥	ш	щ	9	I		7	×
-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
=	Flow-through Revenue from State Sources	2100	0	0		0		A STATE OF THE STA		in the state of class party of the sa	withing of the Original representation
112	Flow-through Revenue from Federal Sources	2200	0	0	***************************************	0					
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0					
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)	i (b.)			And the state of t	And the second s	And the second s	and the second of the second o	Committee of the Commit	7) 12 Control of the	the state of the s
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)		Section of the fact that the content of the reconstruction of the fact that the fact t	e Pigro dullantualiza diventi in dusazzi dalimento sala-	TO THE STATE OF TH	otegostateta el provincia concelhados com	STREET, CONTRACTOR STATES IN THE STREET	And the state of t	the three detections have the strategic transfer and the strategic transfer	the complete against factors to site out, in our enti-	and the state of t
117	Evidence Based Funding Formula (Section 18-8.15)	3001	7,510,308	0	0	0	0	0	Ja.	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030			The second secon				J		
121	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	Total Unrestricted Grants-In-Aid		7,510,308	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)								E.	The state of the s	
124	SPECIAL EDUCATION	Live State of the									
125	Special Education - Private Facility Tuition	3100	1,106,171	. 1 3441		0	12.54				
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0	***	Za ir naem	0			****		
127	Special Education - Personnel	3110	0	0		0	1				
128	Special Education - Orphanage - Individual	3120	198,190			0	****				
129	Special Education - Orphanage - Summer Individual	3130	3,526	200		0	****		1.0176		
8	Special Education - Summer School	3145	0			0	Terral to				
26	Special Education - Other (Describe & Itemize)	3199	0	0	*******	0					
2	H	-	1,307,887	0	er e la	0	man and				
33											
2	- 1	3200	0	0			0				212
132	CTE - Secondary Program Improvement (CTEI)	3220	231,815	0			0		in the second		2 12
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
33	CTE - Student Organizations	3270	0	0			0				Slagen
5	- 1	3299	9,213	0			0				
141	Total Career and Technical Education		241,028	0			0				
142	BILINGUAL EDUCATION										
143	1	3305	0	terifica i			0				
444		3310	0	no (n. 4) (1)			0				
145	Total Bilingual Ed		0		7750		0				

L	**************************************	4	ľ				Ç				
ŀ	Α	n	د	٥	ш	_	9		-	7	¥
_			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
~ ~	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	15,467	- A CONTRACTOR OF THE PROPERTY			Seculty				Charles of the control of the contro
147	School Breakfast Intitative	3365	0	0	- Anna	s delpa milder mil	0				
148	8 Driver Education	3370	262,895	0	a		The control of the co	The face of	100		of Parish Prince
149	9 Adult Ed (from ICCB)	3410	0	0	0	0		0	0	0	0
120	D Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	O THE PROPERTY OF THE PROPERTY	To the province of the provinc	O service and the service of the ser	0	0
151	TRANSPORTATION		And a state of the						A control and cont	and and instance were than a big of the proposition of the William Communication of the state of	The formal property and products and products and and a second and a s
152	Z Transportation - Regular and Vocational	3500	0	0	P144.777	231,330	0		***************************************		
153		3510	0	0		3,053,307	0	and the short			****
154	1	3599	0	0		0	and the second s				-
155	5 Total Transportation		0	0		3,284,637		The decision of			
156	6 Learning Improvement - Change Grants	3610	0			Marchine animomorphism and white the property of the control of th	A Company of the Comp				
157	Scientific Literacy	3660	0	0		0					
158	Truant Alternative/Optional Education	3692	2,431,720			0		ata rak			. 2000
159	9 Early Childhood - Block Grant	3705	0	0		0					110
160		3766	0	0	.,	0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0					
162		3775	0	0	0	0		0			0
163	3 Technology - Technology for Success	3780	0	0	0	0		0			To the control to the control of the
164	State Charter Schools	3815	0			0		Manual for the first term of the foreign and the first term of the			The state of the s
165	5 Extended Learning Opportunities - Summer Bridges	3825	0			0		74.84.87			
166	Infrastructure Improvements - Planning/Construction	3920	in the way of the second of the case of the second of the	O			and the second	0			
167	7 School Infrastructure - Maintenance Projects	3925	core acting a West acting a times taking come (paradicity operators).	0	of a first desired with the second se			0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	44,025	0	0	0	0	0	0	0	0
169	9 Total Restricted Grants-In-Ald		4,303,022	0	O TOTAL OF A STATE OF THE STATE	3,284,637	And the second is a second sec	O THE REAL PROPERTY OF THE PRO	0	0	0
170	0 Total Receipts from State Sources	3000	11,813,330	0	0	3,284,637	The second control of the second state of the	designation or manufactures and manufactures or proper parameters are not only by a parameter of the paramet	TO A VEY TOTAL STATE THE TIES OF THE TOTAL STATE THE TIES OF THE T		0
171	RECEIPTS/REVE\UES.FROM FEDERAL SOUR ES (4000)	Hurgis									make decided by the definition of the property of the control of t
172	UNRESTRICTED GRANTS-IN AID RECEIVED DIRECTLY FORM FEDEN L GOVT (4001-4009)		And the state of t		As authorated action was the first and the commission of the commi				the state of the s	A THE PERSON OF	The state of the s
173		4001	0	0	0	0	0	0	And the second section is a second second section of the second s		0
174	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe &	4009	c	c	c				On the second section of the section of the second section of the	The same a second dependent of the part of the same of	
175	1		0	O	0	0	0	0	0	0	0
176	RESTRICTED GRAN S-IN-AID REGEIVED DIRECTLY FROM! DERAL GOVT (4045-4090)			And the state of t	A determination to experimentally the first of the first	There is presentationary constraint, and a substitute fallent in the instrument of the constraint of t	The same of the sa	A control of the cont	the second state of present and present an		
177	7 Head Start	4045	0					oun' will			
178	!	4050	0	0				0			
179		4060	0	0			0	O The state of the			
180	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	O	(t		0
181			0	O		0	0	0	number market		0
182	RESTRICTED GRANTS-IN-AID REGE VED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	160		The state of the s							
183	TITLE V	The second secon	of these end to	e d PP Proc C+h g				en y agreed i end	e i vogo		
184	1 1	4100	0	0		O THE REAL PROPERTY OF THE PROPERTY AND THE PROPERTY OF THE PR	0	ne post a la col			
185	5 Title V - District Projects	4105	0	0		0	0				

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-			(10)	(20)	(30)	(40)	(05)	(60)	(02)	(80)	(06)
·			(01)	(0.5)	(ac)	(ort)	Minicipal	(00)	(10)	(00)	(06)
2	Description (Enter Whole bollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	O				
187	Title V - Other (Describe & Itemize)	4199	0	O TOTAL STATE OF THE PROPERTY	ay a far sales any	0	0	or Physics a Physics	************	100	
8	Total Title V		0	And it is departed before it temporal properties on a casis area. A second substitution and a casis area.	neen ng magad	0	and dept. A displaced defining a series of the series and made the series and series and series are series as the series and series are series as the series are series are series as the series are series as the series are series as the series are series are series as the series are series are series as the series are series are series are series as the series are series ar	্ব কাল কৰি কৰি	7.874 2 44		
138	FOOD SERVICE			n Madri via e "		5 mg , 5400m		10.00	See Charles		
8	Breakfast Start-Up Expansion	4200	0			3a - 5 - 5 - 5 - 5	0		ten transcription		
100	National School Lunch Program Snecial Milk Program	4210	772,414	***************************************	S. de ETMinister de	10 001 00 h o P**	0				
193	School Breakfast Program	4220	129,476	h-main har Sef a S 1	in the first survival services and the services and the services are services are services and the services are service	The second of th	0		3 0000 00		
194	Summer Food Service Program	4225	0		manis of 8 and 8	er eren	A CONTRACTOR OF THE PROPERTY O		76. 15.64		
195	Child Adult Care Food Program	4226	0	or are with	White and Masser on	and the control of	0	de tree	edia asses		
138	Fresh Fruits & Vegetables	4240	0	had he'd e' dan	algorita de como e arti	eren to a common to the common			The substitute all of		
1987	Food Service - Other (Describe & Itemize) Total Enorthse	4299	116,388	half d a " 64 ann		La code T T T T T T T T T T T T T T T T T T T	0	11,00			(4)
199	CART COM SELVICE TIME I		The second of th	ened indo \$1m	e we descript on	May to State 18. of					
200	Title I - Low Income	4300	1,015,920	0	garage a special to a	0	0		10 m g 10 m 1 m 10 m 10 m 10 m 10 m 10 m		
201	Title I - Low Income - Neglected, Private	4305	0	0	naim, 19 a r	0	0				
202	Title I - Migrant Education	4340	0	0	min as tenny &	0	0	low H			
203	Title I - Other (Describe & Itemize)	4399	0	0	For A survivors	0	0	[11.17*** 18.	-		
294	Total Title I	1000	1,015,920	0	of the mathematic	0	0	to acres medy-	an allow a A		
205	THEV				il der de unus das s			faragen affra			
206	Title IV - Safe & Drug Free Schools - Formula	4400	14,587	0		O	O THE REAL PROPERTY AND A STATE OF THE PROPERTY OF THE PROPERT	an = eu			
202	Title IV - 21st Century Comm Learning Centers	4421	0	0	, - tug 94 46 col	0	0	The Physical Co.			
96	Tree IV - Other (Describe & Itemize)	4499	0 14 587		nomen mir gar m		0	s han daiffelh í aib	**********		
105	FEDERAL - SPECIAL EDUCATION				energia englas engl			187. egg d. gP			
211	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0	ngir a thang bet t	1700		
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0	7119 217 001	ar ma numa		
213	Fed - Spec Education - IDEA - Flow Through	4620	0	0		0	0	A - T #864 h had	e en ouveren en	2.51 66.2	
214	Fed - Spec Education - IDEA - Room & Board	4625	357,056	0		0	0	w# 1877 A.7% - W	errangun 1.1		
216	Fed - Spec Education - IDEA Other (Decembe 8) terminal	4630		0	m 1 / 2 m 10	0	0	P. 47 (-31 -0	101 TO THE		
217	Ted - Special Education Total Federal - Special Education	CCOL	357,056	0	770701444	0	0	Personal of	A. MOTO. 141		
218	CTE - PERKINS		A THE PARTY OF THE	A STATE OF THE PROPERTY OF THE	e de la compania del compania del compania de la compania del compania del compania de la compania de la compania del	A CONTRACT OF THE PERSON OF TH		to the change	18.10 (m) 1 (m) 1 (m)		
219	CTE - Perkins - Title IIIE - Tech Prep	4770	177,604	0	4.6 %	49,540,000,10	0	ng myyak	Trans Paris de		
520	CTE - Other (Describe & Itemize)	4799	0	0		4491	0		treat out on t	ng dig balang a shi	
22	Total CTE - Perkins		177,604	0	Page 1 age 20 1 ag. 1	, , , , , , , , , , , , , , , , , , ,	0		transcript .		
777	Federal - Adult Education	4810	The control of the co	() The state of t			0				The second particular control of the second
224	ARRA - Title I - Low Income	4650	O TO THE REAL PROPERTY OF THE	0	0	0	o c	0		O	D
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	later a	0	0
226	ARRA - Title I - Delinquent, Private	4853	O THE RESIDENCE OF THE PARTY OF	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	O	O service and a service of the last of the service of the last of the service of the last		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0 0	0 0	0 0	To the Service	0 0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	1	0	
231	6	4860	0	0	0	0	0	0	i	0	0
232		4861	0	O	0	0	0	0	1	0	0
233	U	4862	0	0		0	0	94 yang 248 24	a that there is any		
455	pment Assistance	4863	0	0	The second secon		A STATE OF STATE AND A STATE OF STATE O		and the second	THE THE THE PARTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE PART	
236	Impact Aid Formula Grants Impact Aid Connestitive Grants	4864	0 0	0	0	0	0	0		0	0 0
237	Tax Credits	4866	0	0	0	0	0	0	3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0	0
238		4867	0	0	0	0	0	0		0	0
539	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0

	A	В	၁	٥	В	4	9	Ι		7	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Build America Bond interest Reimbursement	4869	0	0	3,342	0	0	0	All of the publishments in the contract of the	0	0
241	ARRA - General State Ald - Other Govt Services Stabilization	4870	0	0	0	0	0	0	n Lemma,	0	
242	Other ARRA Funds - II	4871	0	0	O TOTAL OF THE PROPERTY OF THE	0	0	0		0	The state of the s
243	Other ARRA Funds - III	4872	0	0	O	0	0	0	4		0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	O
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		O	The second secon
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	O	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	O	0	0	0		THE PERSON NAMED OF PERSON NAMED AND ADDRESS OF PERSON NAMED AND ADDRESS OF THE PERSON NAMED ADDRESS OF THE PERSON NAM	0
249	Other ARRA Funds IX	4878	0	O	O	0	0	0		0	
220	Other ARRA Funds X	4879	0	0	O	0	0	0	4	O	O
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	O a record of the contract of	O TOTAL OR AND	0	. 1	0	0
252	Total Stimulus Programs		0	0	3,342	0	0	0		O	0
253	Race to the Top Program	4901	0				CONTRACTOR STATEMENT OF THE STATEMENT OF	Comment of the contract of the	-14		
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0	e and of B, V g	. 1		
255	Title III - Immigrant Education Program (IEP)	4905	0			0	O THE RESERVE AND A STATE OF THE PROPERTY OF T				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	34,234	4 t 4 t 4 t 4 t 4 t 4 t 4 t 4 t 4 t 4 t			O	~~ .			******
257	McKinney Education for Homeless Children	4920	0	O		0	And the statement of th	7.4.2.2			mit Pro
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	N TO THE RESIDENCE OF THE PARTY				
259	Title II - Teacher Quality	4932	267,150	0		0	0				
760	Federal Charter Schools	4960	0	0		0	0				
7 8	State Assessment Grants	4981	The state of the s				A A A A A A A A A A A A A A A A A A A				
797	Grant for State Assessments and Related Activities	4982	The state of the s					h, cupped the se			
263	Medicald Matching Funds - Administrative Outreach	4991	97,265	0		0	O	Bago P ARE og			
764	Medicald Matching Funds - Fee-for-Service Program	4992	0	0		0	0	en ing erinne er yee			
<u>5</u>	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	349,616	0	The control of the time and the second party of the second party o	0	0	0			0
280 280	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,331,710	0	3,342		0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	3,331,710	0	3,342	O	0	0	0		
268	Total Direct Receipts/Revenues		122,061,789	17,219,336	4,047,498	8,293,533	2,617,037	7,665	162,975	O	0

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

1			***************************************							l		
21 - 10 21 - 10 21 - 10 21 - 20 21 -	A	B	O	۵	Ш	ш	ဗ	Ŧ		ſ	¥	٦
Part	Possedinelia (** 1941)		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description of the property		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Note the part of						- A		4				
State of the protection o		1900			1							
Part	-	1100	45,514,634	6,498,486	958,435	690,422	32,820	42,952		0	53,737,749	56,403,176
Figure 11 (1997)	1.	1115			0						0	0
State Stat	_	1125	0	0	0 200	0	0	0	0	0	0	0
Particular Par	+	1200	10,/40,55/	1,789,132	499,487	ara'nni	4,306	5,790,343	TOTAL STREET, TOTAL STREET, IS NOT THE OWNER, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET,	0	18,924,451	20,146,143
Control of the support Process of the suppo		1250	1 217 722	196.663	ATC OT	A3 530	2 455		A A A A A A A A A A A A A A A A A A A	D	1 626 664	677 700 6
Control Cont	_	1275	76/7761	COGOCT	#1701	Dec.e+	5,433				1,626,634	3,827,573
Control between the cont	Τ.	1300	0			0		>	To and a second of the same of	0 0		5 6
Participation Program 200 4,24,570 2,15,581 1,15,181 1,15,181 1,14,560 0 0 0 0 0 0 0 0 0	1	1400	341 459	6 046	182 619	100 652	26 956				0	045 100
Description of the part of t	_	0017	CCL/TEO	2000	102,01	200,001	00000	2	A SECURIOR STATE OF THE PARTY O	O The state of the	760'/00	OUT,CAC
Designation continues 250	4	1500	4,624,//5	42,000	167'/18	396,718	16,389	143,668	a definition of the sound country and address of a few files on	0	6,250,409	6,453,463
Direct Section Programs 1859 18	_	1900	488,845	776'71	0	677'/	0	0		0	208,990	482,820
International content 200 20 20 20 20 20 20	-	1650	0	0	0	C	0	0	and the state of t	0	0	0
Interest Property 1900 179,143 195,454 196,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410 190 190,410	4	1700	O	0	0	0	0	0		0	0	٥
Protect Nationaries & Optional Programs 1910 875,022 104,957 0 15,891 0 15,994 0 0 0 0 0 0 0 0 0	_	1800	729,143		2,806	17,050	0	0		0	805,545	0
Part City Decided Library 1990 1910	4	1900	875,052	104,357	0	15,881	0	249,480	0	0	1,244,770	155,150
Special Exclusion Programs - Probat Tubbon 1911 9 9 Special Exclusion Programs - Probat Tubbon 1913 9 9 9 Special Exclusion Programs - Probat Tubbon 1914 4 9 9 9 Special Exclusion Programs - Fact - Probat Tubbon 1915 9 9 9 9 Internative Departs - Probat Tubbon 1916 9 9 9 9 Companies Concernant - Probat Tubbon 1917 9 9 9 9 Common Scoled Pograms - Probat Tubbon 1917 9 9 9 9 Strain Scoled Pograms - Probat Tubbon 1917 9 9 9 9 9 Strain Scoled Pograms - Probat Tubbon 1917 9 9 9 9 9 9 Strain Scoled Pograms - Probat Tubbon 1917 9 9 9 9 9 9 9 Strain Scoled Pograms - Probat Tubbon 1917 9 9 9 9 9 9 9 9	_	1910	As a sar	e y e yee een	BET B 201 T 24-1			0			0	0
Special Statestion Programs 6.2 Though Library 1913 Appeal Statestion Programs 6.2 Though Library 1913 Appeal Statestion Programs 6.2 Though Library 1913 Appeal Statestion Programs 6.2 Probate Fullows 1913 Appeal Statestion Programs 6.2 Probate Fullows 1913 Appeal Statestion Programs 6.2 Probate Fullows 1913 Appeal Statestion Programs 7 Probate Fullows 1914 Appeal Statestion Programs 7 Probate Fullows 1915 Appeal Statestion Programs 7 Prob		1911	Two a colony or pr	***************************************	10 ETT & 1673	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0			0	0
Participation		1912	уруу у туу байчай	er tody model and a	TTEMPLEY 1			0	grasson.		0	0
Internability/populmentally Programme L.1. Private Tutlon 1915 191		1913	PR 20 10 10 10 10 10 10 10 10 10 10 10 10 10	on To S or S	MARK AVETUR			0			0	0
Particularization Particularization 1511	_	1914		hafi Singir ga				0			0	C
Admitiscation frogeners, Private Tultion 255	-	1915	10 Ban # - 4 A		TARE VENE			0			0	0
Transplant Protein Union 1312 1313 1	_	1916	error art aust	mark to the state	F		122	0				0
Particularidity Frograms - Private Tultion 1918 1919		1917	t where to	tale to compare	enth peth , , , ,			0			0) 0
Summer School Programs - Private Tullion 1920 Septemble School Programs - Private Tullion 1920 </td <td>+</td> <td>1918</td> <td>*** Transition</td> <td>ng to Trigon</td> <td>J 70-0-1-1-1-1</td> <td></td> <td></td> <td>)</td> <td></td> <td></td> <td>0 0</td> <td></td>	+	1918	*** Transition	ng to Trigon	J 70-0-1-1-1-1)			0 0	
State Control Programs - Private Tution 1921	_	1919	88.79 417	ngina dingga dag ya			- minus ar	O manufacture of the state of t	-	and the second		
State Programer - Private Littlion 1322 132	_	1920	T P T & PT could			. W. A. M.	. And see cor	0	there has been			
Transit Attender 1922 19	1	1970	hita dhe e Phaeba	nene site sino				0)	0
Trainstruction 1000 G4,627,207 B,915,720 C4,827,207 C4,827	1	1921	10 1.0° 1.0° 1.0° 1.0° 1.0° 1.0° 1.0° 1.	Patrick Chief	a I decord Phil			0			0	0
Support SENVICES - Units 1000 64,727,777 1,4654 (1327) 6,720,443 0 0 SupPort SENVICES - Units 1000 100,133 14,654 (1327) 0	4	1922	200 200 200	0.041	1000	C C C C C C C C C C C C C C C C C C C		0	THE RESERVE AS A CASE OF THE PERSON AND ADDRESS OF THE PERSON AS A		0	0
Support SENTICES, Figh) 2000 Support SENTICES, Figh) Support SENTICES, Figh) 14,654 (357) 0	$\overline{}$	1000	707',79',	07/'CT6'8	716,056,2	760'7/5'T	978′511	6,226,443	The state of the s		83,786,200	88,413,525
Option Standing Services - Total Standing S	$\overline{}$	2000	d hands a self that the	e d'estres a		- Mining I are						
Attendence & Social Work Services 2110 758/72 106,133 14,654 (377) 0		and in the contract of the con			M. Pala is such and children much chies describes dish on emerge a question or may	The second secon						
Guidance Services Cuidance Services Cuidance Services 4,765 19,985 14,763 0 <td>_</td> <td>2110</td> <td>758,742</td> <td>106,193</td> <td>14,654</td> <td>(357)</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td>879,232</td> <td>879,528</td>	_	2110	758,742	106,193	14,654	(357)	0	0		0	879,232	879,528
Health Services 1310 540,012 77,256 9,539 8,013 0	_	. 2120	3,980,743	529,501	19,985	14,763	0	0		0	4,544,992	4,425,695
Psychological Services Psychological Services 2140 508,1d6 85,1d4 7,455 0	_	2130	540,012	77,236	682'6	8,013	0	0		0	634,800	678,919
Other Support Services 1516 333,934 39,450 0	-	2140	508,166	85,144	7,425	0	0	0		0	600,735	596,344
Other Support Services Cute Support Services	-	2150	333,934	39,450	0	0	0	0		0	373,384	380,384
Total Support Services - Pupils 21,01 6,121,597 837,524 51,633 22,419 0	_	2190	0	0	0	0	•	0		0	0	0
Support SERVICES - INSTRUCTIONAL STAFF 233,192 99,698 674,433 458,894 0	ļ,	2100	6,121,597	837,524	51,603	22,419	0	0		0	7,033,143	6,960,870
Improvement of Instruction Services 2210 538,192 59,698 674,433 458,894 0 0 0 0 0 0 0 0 0						WHEN AN THE ART WAS THE THE TANK THAT THE TANK THE ART		de ante a este primera que la participa en el que en la question que en aporter en en-	the state of the s			
Educational Media Services 2220 1,743,569 251,316 2,545 264,555 0		2210	538,192	869'66	674,433	458,894	0	0	0	0	1,771,217	1,816,603
Assessment & Testing 2230 188,375 1,356 270,123 73,561 0 <td></td> <td>2220</td> <td>1,743,569</td> <td>251,316</td> <td>2,545</td> <td>264,555</td> <td>0</td> <td>0</td> <td>of a stream of the state of the</td> <td>0</td> <td>2,261,985</td> <td>2,357,843</td>		2220	1,743,569	251,316	2,545	264,555	0	0	of a stream of the state of the	0	2,261,985	2,357,843
Total Support Services - General Administration 2,470,136 352,370 947,101 797,010 0	_	2230	188,375	1,356	270,123	73,561	0	0		0	533,415	512,663
Support SERVICES - GENERAL ADMINISTRATION 2310 9,402 715 115,444 3,023 0 89 0 0 Board of Education Services 2320 835,535 227,498 110,185 56,459 0 39,521 0 0 Special Area Administration Services 2330 155,958 32,624 0 32,458 0 0 0 0 Tort Immunity Services 2360 0 0 0 0 0 0 0 0 0 Total Support Services 2370 1,000,895 260,837 225,629 91,940 0 39,610 0		2200	2,470,136	352,370	947,101	010,767	0	0		0	4,566,617	4,687,109
Board of Education Services 2310 9,402 715 115,444 3,023 0 89 0 0 Executive Administration Services 2320 835,535 227,498 110,185 56,459 0 39,521 0			THE RESIDENCE OF THE PARTY OF T	And the state of t								
Executive Administration Services 2320 835,535 227,498 110,185 56,459 0 39,521 0 </td <td>_</td> <td>2310</td> <td>9,402</td> <td>715</td> <td>115,444</td> <td>3,023</td> <td>0</td> <td>88</td> <td>0</td> <td>0</td> <td>128,673</td> <td>298,070</td>	_	2310	9,402	715	115,444	3,023	0	88	0	0	128,673	298,070
Special Area Administration Services 2330 155,958 32,624 0 32,458 0		2320	835,535	227,498	110,185	56,459	0	39,521	0	0	1,269,198	1,510,839
Total Support Services 2360- 2370 0 1,000,895 0 260,837 0 225,629 0 91,940 0 0 39,610 0 0 0 0 0 0		2330	155,958	32,624	0	32,458	0	0	0	0	221,040	223,941
Total Support Services - General Administration 2300 1,000,895 260,837 225,629 91,940 0 39,610 0 0		2360 -	Ċ	c	c	c	C	C		-	C T T T T T T T T T T T T T T T T T T T	
	<u> </u>	2300	1,000,895	8	225,629	91.940	0	39,610	O commence of the commence of	0	1.618.911	2 032 850

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

	A	В	၁	D	Е	ч	ტ	T		7	¥	
-	Dancellastics (T. 1818-1818)		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
7	Cescifical (site)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION			The second section is an experience of the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section in the section is a section in the section is a section in the section				N. S. P. P. Martin, and S. P.		_1		
22	Office of the Principal Services	2410	4,084,266	991,811	2,239,073	281,954	12,459	144,418	0	0	7,753,981	7,942,082
29	Other Support Services - School Admin (Describe & Itemize)	2490	1,092,784	313,788	0	O TO THE PERSON OF THE PERSON	0	0	0	0	1,406,572	1,416,919
2	Total Support Services - School Administration	2400	5,177,050	1,305,599	2,239,073	281,954	12,459	144,418	O		9,160,553	9,359,001
28	SUPPORT SERVICES - BUSINESS						10 minutes			And the state of t	The second secon	
22	Direction of Business Support Services	2510	214,737		0	0	0	0	0	0	264,321	264,786
8	Fiscal Services	2520	480,099	89,648	172,096	5,518	293,356	0	0	0	1,040,717	1,006,979
6	Operation & Maintenance of Plant Services	2540	O	0	0	0	0	0	0	0	0	0
82	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
အ	Food Services	2560	0	O	1,503,046	23,331	4,904	0	0	0	1,531,281	1,386,100
64	Internal Services	2570	0		0	0	0	0	0	0	0	0
8	Total Support Services - Business	2500	694,836	139,232	1,675,142	28,849	298,260	0	0	0	2,836,319	2,657,865
99	SUPPORT SERVICES - CENTRAL		TO THE PERSON NAMED IN THE	e y e de la company de la comp								
29	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
88	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	O	0	0
69	Information Services	2630	117,887	7,335	54,288	0	0	0	0		179,510	209,763
2	Staff Services	2640	343,759	890'08	41,550	34,161	0	784	0	0	500,322	458,895
7	Data Processing Services	2660	1,249,138	179,370	938,200	170,850	3,447,761	O COLUMN TO THE PARTY OF THE PA	0	0	5,985,319	5,585,122
2	Total Support Services - Central	2600	1,710,784	266,773	1,034,038	205,011	3,447,761	784	0	0	6,665,151	6,253,780
73	Other Support Services (Describe & Itemize)	2900	0	-0	0	0	0	0	0	0	0	0
4	Total Support Services	2000	17,175,298	3,162,335	6,172,586	1,427,183	3,758,480	184,812	On the state of th	Manager a commence and control	31,880,694	31,951,475
75	COMMUNITY SERVICES (ED)	3000	8,957	446	10,294	6,956	0	0	0	0	26.653	51.410
92	PAYMENTS O OTHER DISTRICTS & GOVT UNITS (ED)	4000	THE REPORT OF THE PROPERTY OF	el de la minima de desemblera en el referencione en el referencione en el manera en el manera en el referencione en el referenc	And the continues of the standard continues in the standard continues of the standard continues	See A Commission of Commission	The state of the s	Me a giller in a medition of factors for the reservoirse			man and the second seco	and the second of the second o
_	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		· vi volui i	P a Stable in with	il the efficient for	4 - 4 Prince - 10	e Tabas di ya		-ranches*	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
- 82	Payments for Rezular Programs	4110			0		, L.,		7.00 - 000		c	000 00
62	Payments for Special Education Programs	4120	# P\$1100\$1	_1	0	TO THE THE T	analog	417 965		1	0 417 065	1 156 600
8	Payments for Adult/Continuing Education Programs	4130	13.007.0000	-	C	TO TANKAP TO		000	ng Pigeon S r galo -		COC'/T+	7,430,000
2	Payments for CTE Programs	4140	704		37.233	***************************************		1 348 460	-		1 385 693	1 345 634
82	Payments for Community College Programs	4170			0		Jam	0	w ard trust		COCCOCC.	+00,040,1
8	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	and select	1_	C	in the definition and EV	i interior		nore areas			
2	Total Baymente to Other God Linke In-State)	4100	, willow be com		27 72	Tables and	and the	1 755 475		_ L	7 000	200
82	Dawn of inches to Oute 400 Outs (in State)	2010		1	CC7/1C		II.	T,/00,423	w m · prem		1,803,658	4,522,234
8	Payments for Charlel Education Document. Tuition	4210		The Administration of Control	A WALL WALLEY A.		***************************************	0	100 To 1 To 1 I		The state of the s	The state of the s
12	Deliments for Adult-Constant address of the Deservoir Tuiting	4730	in good go, a be		n • a ma sa a.			> 0	no horm,		D)
£	Demonstrate for CTE Demonstrate Tribles	0624			PAR- 10.0		en en en en	0 0	0.0 (00.00)		5	0
8 88	Payments for Community College Describes - Tuition	4240	nggilan siran		THAN THE MILE IN THE		4	0	T S. order STM of The Age		The Control of the co	0
B	Payments for Other Programs - Tultion	4270		(ii) Valles also				Call all and address of the state of the sta	Park Park	!!		0 0
9	Other Payments to In-State Govt Units	4290		a ha demonstra pur	ng direculturar n		1	0	g domphig y held age		0	0
92	Total Payments to Other Govt Units -Tuition (in State)	4200	e ettertischen f		***		L	O	· confidence control	. Li	The second state of the se	
83	Payments for Regular Programs - Transfers	4310	No. by y Phonesis		wranga wita r		.i:	0		II_		The state of the s
94	Payments for Special Education Programs - Transfers	4320			emotes a topote	W ufficient i de		0		11	0	0
92	Payments for Adult/Continuing Ed Programs-Transfers	4330	94 1 1 g William		-	a File Paul Bandel	1	0	hear-face	11	0	0
96	Payments for CTE Programs - Transfers	4340	- Purchago					0	o Pa, e reportant		0	0
6	Payments for Community College Program - Transfers	4370	Transmission		10-71 to 10-			0		_	O a not plan and an indicate an indicate an indicate an indicate and indicate an i	0
86	Payments for Other Programs - Transfers	4380	Pri de	a francia autori	Ph. 10.1 V.A		I de la constanta de la consta	0		11	0	0
66	Other Payments to In-State Govt Units - Transfers	4390		1	0		A	0		11	O	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300		1	0		į.	0	i a Para Samueli - na	G	0	0
	Payments to Other Govt Units (Out-of-State)	4400			0		il	O THE PROPERTY AND ADDRESS OF THE PROPERTY OF	# h h s s s . ma	3	0	0
<u>5</u>	Total Payments to Other Govt Units	4000	Transfer N - N	200	37,233		<u>,</u>	1,766,425	THE STATE OF	1	1,803,658	2,522,234
13	DEBT ERVICES (ED)	000	and Wilde Providence				language of		14. 10. 100. 10	1		
\$	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT				a ho Pau, 17		sarme, tout	and a brook	and the	T diturbal	to the	
165	Tax Anticipation Warrants	5110	Fernando		1.704			0			0	0

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-[(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)		
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Canital Outlay	Other Objects	Non-Capitalized	Termination	Total		
2			2	Benefits	Services	Materials	Capital Cutay	oniei onjects	Equipment	Benefits	B00	agong	1ag
106	Tax Anticipation Notes	5120	America, and					0				0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0				0	0
108	State Aid Anticipation Certificates	5140						0				0	0
109	Other Interest on Short-Term Debt	5150						0				0	0
110	Total interest on Short-Term Debt	5100						0				0	0
111	Debt Services - Interest on Long-Term Debt	2200			Maria Balanti - e			A TO THE PARTY OF	3 3400000000000000000000000000000000000			0	0
112	Total Debt Services	2000			These has a Phine of			O THE PARTY AND AND AND A STATE AND A STATE AND	agency and a			0	0
113	ROVISION FOR CONTINGENCIES (ED)	0009			Para Paragina de								0
114	Total Direct Disbursements/Expenditures		81,811,462	12,078,501	8,751,025	2,806,231	3,872,306	8,177,680	0	O TOTAL STATE AND A STATE OF THE PARTY OF TH	117,497,205	05 122,938,644	38,644
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	\$2	And the state of t								4,564,584	34	
		SECTION OF THE	TO THE REAL PROPERTY.							CodeProducing Contractor Code (Colonian Contractor)	CTRACTOR SECTION SECTI	CAST CAST CAST CAST CAST CAST CAST CAST	alona de la constante de la co
117						Sept. Control of the september of the se							
118	SÚPPORT SERVICES (O&M)	2000						And the state of t					
119	SUPPORT SERVICES - PUPILS		Plant - T area to										
120	i	1 2100	0	0	0	O		0	c			0	c
121	SUPPORT SERVICES - BUSINESS					A contraction and training when the an exterior subside about the second contraction in the second contraction of the second contraction of the second contraction of the second contraction contracti	Management of the property of						
122	Direction of Business Support Services	1 2510		The second state and a telephone was second and second		C	C	•					
123	Examiliation Assertiables 0. Comments and a factor of		And we have a self-read upon a responsible proof or part of the pa		5 6			Control of the comments of the statement of the company of the control of the con	The state of the s	The state of the s		0	>
2 2	racinities Acquisition & Construction Services	7230	0	0	0	0	0	0	0	0			0
ž į	Operation & Maintenance of Plant Services	2540	564,085	64,140	4,211,119	2,715,976	7,815,358	0	0	0	15,370,678		14,383,079
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	of high size . And auditors on a fire antition and entering the representation of the state of t	0	0
126	Food Services	2560		, Marie 100 Str.			349,946		0		349,946		350,000
171	_	2500	564,085	64,140	4,211,119	2,715,976	8,165,304	0	0		15,720,624		14,733,079
2	_	2900	0	O	0	0	0	0	0	0			0
		2000	564,085	64,140	4,211,119	2,715,976	8,165,304	0	0	0	15,720,624		14,733,079
<u></u>	COMM NITY SER ICES (O&M)	3000	0	0	0	0	0	0	0	0		0	0
131	AYMENTS TO OTHER DIST & GOVT UNITS (D&M)	4000	The ST TO ST						MARKET STATES OF STATES A STATE IS ASSESSED, INCLUDED A STATES OF STATES AS ASSESSED AS				The settle and the first settle and the settle and
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)			to a New Action		-						700 20	
133		4110	el) ye fessasi ye	- Constant	0			0.00			1,1	c	C
134	Payments for Special Education Programs	4120			0			0			The same party of the same par	0	0
135	Payments for CTE Programs	4140			0			O	## - 7 y 10 m			0	0
136		4190	more tempor		0			0					0
137	Total Payments to Other Govt. Units (In-State)	4100			O	in Silved To 7 of		0				0	0
138	Payments to Other Govt. Units (Out of State)	4400	Turket Whee		0		n k Garanni	Out the second of the second o			THE RESERVE THE STATE OF THE PERSON AND THE PERSON	. 0	0
139	Total Payments to Other Govt Units	4000		1	0	denote the temp		0	de hife a vit a mil		The state of the s	0	0
140	DEBT SERVICES (O&M)	2000	have every										and the second of the second
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			National Assets	966 T. 1 Tan Y								
142	Tax Anticipation Warrants	5110	in men'ny spiritify d		. 1 5811			0			The Art Art Conf. is a State of the Art of the Art Art of the Art Office of the Art of t	C	C
143	Tax Anticipation Notes	5120						0				0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	1000				- 10 mm mg Aug	0				0	0
145	State Aid Anticipation Certificates	5140	Brevell co from the					0			_	0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	es Peer Serv Sud	Whitegori is ad			agend one lays, s	0				0	0
14/	Total Debt Service - Interest on Short-Term Debt	2100	m Beauty - Teef and		3-4-00-1-0-1			0				0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	2200		tope i negli trappa	irus Paus Innue de	900 W. 100 - 1 gr		0				0	0
149	Total Debt Services	2000						0			THE RESERVE AND THE PARTY AND ADDRESS IN IT IS NOT ASSESSED.	0	0
150	PROVISIONS FOR CONTINGENCIES (&M)	0009				Twite free							0
		The second control of	564,085	64,140	4,211,119	2,715,976	8,165,304		O Company of the same of the s	0	15,720,624	14,733,079	13,079
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures	Ş									1,498,712		
3				100 Co. 100 Co							S. S		

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

· Page 18

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1			ا د	2	<u>"</u>	L	פ		4	2	¥	
-T			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
,	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
٧Ī	No est additional and a con-	SHEET STREET		Benefits	Services	Materials			Equipment	Benefits		A Comment of the Comment
154		The second second	6	The Minds of South Control of the South Control of	Pro Mariana Province may reserve	attack mericens the street	A CALL TO THE PARTY OF THE PART	The state of the state of	The second second second second	And the second second second second		
		4000					() may () () () ()	******				
<i>(</i>				m 200 Miles				1 m-100 a				
		4110						0			0	0
200	Payments for Special Education Programs Other Payments to In-State Gout Units (Describe & Itemize)	4120			N (1) (1)		and the o	00		u de	0 0	0
6	160 Total Payments to Other Districts & Goyt Units (In-State)	4000								- 1	0 0	
161	DEBT SERVICES (DS)	2000				2					2	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	- Charles					eran eran			(e) er (e)		
163	1	5110					An American	0	p	e ilane	C	C
164		5120						0	7.10	-	0 0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	_ 1	5140					for man	0		The services	0	0
167		5150		The state of the s				0	me de provinci	Augus 1	0	0
8	Total Debt Services - Interest On Short-Term Debt	2100		To Small 1				0	******		0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,302,042	70.00.000.0	lo a co	2,302,042	2,305,290
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300					d ann a		* *** *** *	ali a mari		
170	(Lease/Purchase Principal Retired) 11							A 86A 731	76/6/7/20		. OCT 129 h	4 883 000
17	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0		and a second	1,004,731		. J	4,004,731	4,883,000
P	1	0002					, de	175,6			1,320,000	31,000
	٦	0009			The state of the s	MI MI I		FC0(2/17)		0	1,1/2,034	067'617'/
		OF COMMENTS OF			0	4.700.677		7.172.694		-k-	7.172.694	7 219 290
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			P-10 40 CP			1'			1	(3,125,196)	
श		SHIPTER BUSINESS	The Control of the Co			A SOURCE OF STREET, SOURCE OF	1000 日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日			White the state of		
17	40 • TRANSPORTATION FUND (TR)	Caral Land Control	and select here will be also									
178	SUPPORT SERVICES (TR)								•	A CONTRACTOR OF THE PROPERTY O		THE RESERVE OF THE PERSON OF T
13	SUPPORT SERVICES - PUPILS											
	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
<u>@</u>	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	23,923	0	7,996,348	76,399	0	0	0	0	8,096,670	8,226,078
3 2	Other Support Services (Describe & Itemize)	2900	188,62	A STATE OF THE STA	0 7 200 7	006.27	9	0	0 0	0	29,194	0
	112	3000	0	The state of the s	0	CCCCC	5				8,123,864	8,226,078
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR.)	4000	and the second s						5			D
18	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)								10 to 10 to	***************************************		
ğ	1	4440										
180	1	4120			0 0	or No. o		0 0			0	0
190	1	4130			0 0	*****	-1		N 300	_	0 0	0
191	Payments for CTE Programs	4140			0	per un ex ins		0 0			0	ه آه
192	Payments for Community College Programs	4170			0			0		-	C	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		Sec	0	true mere		0		1	0	0
8	Total Payments to Other Govt. Units (in-State)	4100			0	w ee 140	5	0		4	0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0		L	0	22.134	H.,	0	0
96	Total Payments to Other Govt Units	4000			0			0	*	l.m.	0	0

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

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ŀ	A	8	ပ	۵	ш	ഥ		I	_	5	¥	_
-[(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
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)	2000	· causin	e pasere	3 35 - 35 - 15 - 15 - 15 - 15 - 15 - 15 -	Control		and the second	7.00	rotesi ki		
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		hand 15-26		क्युंड हैंच राज्युंड स्थ्र			4.1.1		a comit de		
199		5110		ne en regular de	-			0		, procedure (0	0
200 200 200	i_	5120	de Mining V - N William	en e viribulisti d	e. 10g. g. 4 m d. 40g. 20g.	1198		0			0	o
200	_	5130		ne verter	dec 96-24, 1.8.			0	-		0	0
200	i	5140		rend Makes are	tradir bilka afteri			0		ne never lan	0	0
202	Total Date Cardines - Interset On Chart Term Date	5150		T SET FROM MANY	Alt and all the Se	1757		0		ana ar Airin	0	0 0
2 6	li	0016	Anthon Profession (Control	THE BALL BALLETIN	well de Karelina	TITE STATE	unthen	O		a se se se	9	0
202	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200		make a seem of	s for special field and			0		era e) Tris	0	0
9		2000	to the second		and others			merca a firman		***************************************		
700	1		ing daha 14 ha	THE death followill new T	ant radio naga			0		um hai kiin	0	0
707	- }	2400	the silvers		oto fe 5 00 00 0			0			0	0
8 7 8	Total Debt Services	2000			Nove, Nove Space of			0	e meso		0	0
203 203	PROVISIÓN FOR CONTINGENCIES (TR)	0009	ment of the second residence o									0
210	- 11		49,804	3,313	7,996,348	76,399	0	0	0	o	8,125,864	8,226,078
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							The second secon			167,669	
7	100	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				1 4						
213		3										
214	INSTRUCTION (MR/SS)	1000	Firmus 1 oc								El De A pagement como CA A a trapit principal and property and a	And the second s
215	Regular Programs	1100	e de la companie de l	797,504		- 100	de nome le co.			(W Too) on	797,504	912.000
216		1125		0				as trive death of w		e d'amenia	0	52,350
217	Special Education Programs (Functions 1200-1220)	1200	P Week And School	453,860	4 % 8++++		WENT OF THE SECTION O	on early fair file in the		Ann an	453,860	379,610
218		1225		92	ert seden fr	and Mile	en efelia	50 8 1 h 3 h son el		e ha mee	92	0
219		1250		22,872	a ten sue la ce		10 10 10 10 10 10 10 10 10 10 10 10 10 1	and a 2 of 2 a 2	Philipping and the second	demi . a -	22,872	97,580
8 R		1275		0	19.78			tone I sold to to	r proditions		0	0
22	Adult/Continuing Education Programs	1300		0				to the second			0	0
22	CTE Programs	1400		33,991	Name Trans			of days have a col	***********	· eriore.	33,991	9,390
223	Interscholastic Programs	1500		174,710				r co. Sectionalists	***		174,710	222,000
224	Summer School Programs	1600	i	10,361					in 4 has been		10,361	10,730
225	Gifted Programs	1650	***************************************	0					m, 1 m 1 mm		0	0
226	Driver's Education Programs	1700		0	Andrew Street,		**********	emproyer may a d	nonene er o't		0	0
227	Bilingual Programs	1800	le ante su	4,677	***************************************		harvanan	TO STATE PROBLEMY			4,677	0
228 28	- 1	1900		2,181			The residence of	man american	## ### TO \$	***************************************	2,181	1,980
	Total Instruction	1000	To any	1,500,248	e e e e e e e e e e e e e e e e e e e			navad Ellinad	o. 7g d 2776 - g		1,500,248	1,685,640
33	SUPPORT SERVICES (MR/SS)	2000	myshing the g value	to frame		By b		e soudd o'd gene	ga pronuvent u			
231	SUPPORT SERVICES - PUPILS						Physical Control	repagnon ha s	marrie en	6.5 (0.1)		
232	Attendance & Social Work Services	2110		18,139	a West over Arms	. second exacts		a the hay any	Object of the contract of		18,139	9,340
233	į	2120		159,978	no mar fina fin			ga a 1990 T so so	A STATE OF THE STA		159,978	179,430
234	1	2130		7,131		and have	7 abba - 19 a 1		To require the second		7,131	7,900
235	- 1	2140		2,396			aphina Pan in		Afficia de la comp		5,396	9,190
236	i	2150	1	3,746			a kohi o ma wi	gir (g. y. n. dezimen (g. i	in a muse serve		3,746	2,300
, 2 2 2 2 2 2 2 3		2190		0	norm, nom gra			***************************************	***************************************		0	0
3	_li_	2100		194,390				1, SP 1 TH ST ST	Production		194,390	208,160
733					Productive p				era a sea year			
249 249	- 1	2210	İ	27,319	ne (P. In this pres				Thing has been		27,319	25,780
241		2220		96,635				rude kilos divid	e magaile silling age of gi		96,635	112,880
247		2230		8,532	NT 174 195.		NOT 2 . 9 No. 1	144 T of Aug. 14	hida Sindad Sin ma		8,532	4,920
2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 1 2 1	- 11	2200	12.	132,486	- No. 1864 P. To. 8				no permite ne escrib	e edil	132,486	143,580
244	i				100 A 10			galfing dis	****************			
245	1	2310			E VI-S AND E A		- 	-	L PROBLE & J. P. P. L.		829	840
44	Executive Administration Services	7350		64,359							64,359	74,590

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

	A	В	ပ	a	ш	ш	9	I	_	7	¥	_
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
7	Description (Enter Whole Bollars)	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		1,770				, 10010			1,770	30
248	Claims Paid from Self insurance Fund	2361		0	evante de une	ender in der der			and Co.		0	0
249		2362		0	acid com Lumb	a william de	ha 848 a. 8				0	0
250	Unemployment Insurance Pymts	2363		0	1414			, manual to			0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0	to the time of the	hi wilih yiliy	renat resort			y which	0	0
252	Risk Management and Claims Services Payments	2365		0	44.4						0	0
253		2366		0	er in sur suur	general and the second	-98 113 50 5 10				0	0
254		7367		C				page	popular		c	
255	Reciprocal Insurance Payments	2368		0	na of soc. Provi		angel cult cult for	a provide play		and the second	D	0
256		2369		O	116.40 TABLES		ng nàya thi				0	0
257	Total Support Services - General Administration	2300		856'99	d Table of The S		ETE SOME	and quide 2	and the		856'99	75,460
258				The state of the s	Exchange and the		y I foot tone o	. ******	- market		THE TAX THE TA	The first the section is a second of the sec
259	Office of the Principal Services	2410		343,901	SM to self-spelipspel	40-4104					343,901	405,540
260	Other Support Services - School Administration (Describe & Itemize)	2490		15,508	to and combine also the	g, games of a game		- not have		des const	15,508	17,260
261	Total Support Services - School Administration	2400		359,409	Principle state of the	mangue a s		make the fi		- constant	359,409	422,800
262	SUPPORT SERVICES - BUSINESS				dre vitand fleat		***************************************					
263	Direction of Business Support Services	2510	- Nasi	2,372	man al ma	600 E 500 E 50				de anne.	2,372	2,800
264	Fiscal Services	2520		92,847	100 may 1 (10 mg		=				92,847	96,360
265	Facilities Acquisition & Construction Services	2530		0	fference mi	6-17-2-180-846-1 N	**********			annal sold for	0	O
266	Operation & Maintenance of Plant Services	2540		101,739	a, markil k _e , ar a	10 g h 10 g 100 c -				Tables of	101,739	109,340
267	Pupil Transportation Services	2550		0	non an Mari	the things of	44 5 100 700				0	0
768	Food Services	2560		0	art unmager (fr ₂ , p ₃)						0	0
569	Internal Services	2570		0	T LIST LOUIT A LE				-10,000			0
2/0		2500		196,958	2 all 1993 Sect. 10	rhoek killinger ger	affect the second				196,958	208,500
271	SUPPORT SERVICES - CENTRAL				the State and		e agus agus a guillea					
272		2610		0	entrick TA visition	een geen	* * # 10 3 TAUR (100				0	0
2/3		2620		0		**********	790 2 4 7 7 7 7			and the second	0	0
4/2		2630		986,22	reserved biffle	opie ya muzem da	ere in a para				22,586	22,850
275		2640		64,506	mail and depth in	ang tanggan ang tanggan ang tanggan ang tanggan ang tanggan ang tanggan ang tanggan ang tanggan ang tanggan ang	THE PERSON NAMED IN			- command to	64,506	70,430
2		7090		234,462	ada ara if antibolic		~~~				234,462	239,500
270	- ii	2000		+CC'T7C	ah sebahasa	na i a maran	and the second to				321,554	332,/80
100	Total Comment Consider	7300		1 271 755		278 à 78 à 278 à	ad res tr to			and the second second	1 274 755	0 000 1000 1
		2000			i al-adea i a k i	na na tina una	***********			and there	1,471,733	T,391,26U
	THE MINISTER OF THE PROPERTY O	3000		7,182		Three is the white to	The results				1,182	230
	ATMENISTIC CITER DIS GROVE DINES (MK/SS)	2004			gord & regular relation	e V Valence des es l'été					A TABLE OF THE REAL PROPERTY OF STREET, ST. ST. ST. ST. ST. ST. ST. ST. ST. ST.	
787	Payments for Regular Programs	4110	cardo aco	0	nika muunna m	Pari Silva Ariba	1 100 4 10 1			- Tare-	0	0
202	Payments for Special Education Programs	4120	- confined	0	· a metacolina colonia	F en W 1845 to 100	an anti-fréderic			and the second second	0	0
782	Total Payments to Other Govt Unite	4140		0	T CHIMINAL A	in 175 a 186 a pai					5 C	0 0
286	DEBT SER () ES (MR/SS)	2000		The state of the s	m s Whatfu offi	. 114 15-11				m, 1 m = -	THE THE PARTY OF T	And the state of t
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	The state of the s	, market		NOTES AND SAME	an han ring ng amar n						
788	Tax Anticipation Warrants	5110			S Labor - Mi, Labor	N. 1994 B. 1994	L	0			0	0
289	Tax Anticipation Notes	5120						0	- Sport out-one	and the second	0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			hou 1 i Million	re philiphology 1 to		O			0	0
291	AND A STATE AND AND AND AND AND AND AND AND AND AND	5140			the set of the second	*********	:	0		n harman	O STATE OF THE PERSON OF THE P	0
292	Other (Describe & Itemize)	5150	,		al as 1,000		I merupakan	O	and mile culture		0	0
	Total Debt Services - Interest	2000		al par	-	# 10 pt a 411						0
	ROVISION FOR CONTINGE GES (MR/SS)	0009			- mail e for ani an		1			Topic book	The state of the s	0
8	- 11			2,773,185	adianis, name , il		L	O	Par. 1900 and		2,773,185	3,077,150
988	Excess (Deticiency) of Receipts/Revenues Over Disbursements/Expenditures	and teleding all property of the property of		many or the table and an in the section of the section of the fact of the section		A plant of the analysis of the second of the		And the second s	California () () () () () () () () () ((156,148)	

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

Page 21

2,000,000 2,000,000 Budget 0 2,007,924 2,007,924 00000 (2,000,259) 0 0 0000 0000 0 0 2,007,924 000 Total 000 0 000 00 000000 0 Termination Benefits (800) 000 0 00000 00000 Non-Capitalized Equipment 00/ 000 00000 0 0000 00000 000 0000 0 Other Objects (009) 0 2,007,924 2,007,924 00000 00000 0 2,007,924 Capital Outlay ပြည့် 000 0 00000 000000 0 Supplies & Materials (400)000 0000 00000 00000 0 Purchased Services ш (300) 0 0 0 0 00000 00000 0 Employee Benefits (200) 000 0 00000 0 Salaries C (190 4110 4120 4140 4000 6000 Funct # 2530 2900 2000 4000 2364 2365 2366 2367 2361 2363 2368 2369 2372 2372 2000 4000 4110 4120 000 5110 5130 5150 5000 6000 2000 2000 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Educational, Inspectional, Supervisory Services Related to Loss Prevention or Workers' Compensation or Workers' Occupation Disease Acts Pymts 60 - CAPITAL PROJECTS (CP) Other Payments to In-State Govt. Units (Describe & Itemize) 70 - WORKING CASH (WC) Description (Enter Whole Dollars) 80 - TORT FUND (TF) SUPPORT SERVICES - GENERAL ADMINISTRATION DEBT SERVICES - INTEREST ON SHORT-TERM DEB' Total Debt Services - Interest on Short-Term Debt Total Support Services - General Administration Risk Management and Claims Services Payment PAYMENTS TO OTHER DIST & GOVT UNITS (TF) Corporate Personal Prop. Repl. Tax Anticipation insurance Payments (Regular or Self-Insurance) Facilities Acquisition and Construction Services PAYMENTS TO OTHER GOVT UNITS (In-State) PAYMENTS TO OTHER DIST & GOVT UNITS (CP) Other Support Services (Describe & Itemize) Payments for Special Education Programs Total Payments to Other Dist & Govt Units Property Insurance (Buildings & Grounds) Payments to Regular Programs (In-State) Payments for Special Education Program PROVISION FOR CONTINGENCIES (S&C/CI) Claims Paid from Self Insurance Fund Total Payments to Other Govt Units PROVISIONS FOR CONTINGENCIES (TF) Total Disbursements/ Expenditures Unemployment Insurance Payments Total Disbursements/Expenditures Other Interest or Short-Term Debt Vehicle Insurance (Transporation) SUPPORT SERVICES - BUSINESS Payments for Regular Program Reciprocal Insurance Payments Payments for CTE Programs **Judgment and Settlements** Tax Anticipation Warrants SUPPORT SERVICES (GP) Legal Services 299 304 298

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

	A	8	ပ	٥	Ш	ட	9	Ξ		7	×	
ļ			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
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	5 90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	346 SUPPORT SERVICES (FP&S)	2000	AND AND THE VIOLETTA CONTRACTOR OF A SECURITY OF	ANY CONTRACTOR OF A SPECIAL SECTION OF A SPECIAL SE	And a local transfer of the real bulleting transfer of the rea	A CONTRACTOR OF THE PROPERTY OF THE PARTY OF			Specification of the Samme Control of the Samme Con	ender Manuscription in the particular particular designation of the particular designation of th	Authorized to William Design at Arthur was a city	and Illustration to deposit, include a final
347	7 SUPPORT SERVICES - BUSINESS			No.	· annexas o		- H			ula me		
348	8 Facilities Acquisition & Construction Services	2530	0			0	0	0		0	0	0
349	9 Operation & Maintenance of Plant Services	2540	0		0			0	0	0	0	0
320	U Total Support Services - Business	2500	0					0		0	0	0
351	1 Other Support Services (Describe & Itemize)	2900	0			0	And the state of t	0		0	0	0
352	Z Total Support Services	2000	0					0		0	0	0
353	3 PAYMENTS to OTHER DIST & GOVT UNITS (FP&S)	4000										
354	4 Payments to Regular Programs	4110		L-4- 101 Y				0		***************************************	0	0
322	5 Payments to Special Education Programs	4120		ni din in di		and the		0	de la constante de la constant		0	0
326	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				N. T. MINI		0			0	0
35/	7 Total Payments to Other Govt Units	4000		*1101 400		man FF CO		0			0	0
358	358 DEBT SERVICES (FP&S)	2000		i prince in a	***************************************	~~				L		
359	9 DEBT SERVICES- INTEREST ON SHORT-TERM DEBT			~~~			etica in in					
360	0 Tax Anticipation Warrants	5110		V-4-1-84-2	at 11 to			0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150				engene birr		0			0	0
362	Z Total Debt Service - Interest on Short-Term Debt	2100		u lasero to				0			0	0
363	3 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0		U.	0	0
	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase	5300			*****					J.,		
364								0			0	0
365	5 Total Debt Service	2000			-			0			0	0
366	366 provision eár contingencies (fpr.s)	0009										0
/9 E	7 Total Disbursements/Expenditures		0		0	0	0	0	0	0	0	0
368	R Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	5									•	

	A	В	ပ	D	Ш	<u>L</u>
-	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Taxes Received (from 2017 Total Estimated Taxes (from & Prior Levies) the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	96,841,470	50,713,298	46,128,172	100,642,712	49,929,414
2	Operations & Maintenance	16,848,822	8,885,443	7,963,379	17,633,542	8,748,099
ဖ	Debt Services **	4,025,912	2,085,798	1,940,114	4,139,356	2,053,558
7	Transportation	4,960,243	2,619,441	2,340,802	5,198,393	2,578,952
ω	Municipal Retirement	583,520	301,250	282,270	597,843	296,593
တ	Capital Improvements	0			merene en energe estado para la constante desente desente desente con estados de la constanta	
10	Working Cash	O the print of the state of the	e de la companya del la companya del la companya de	Order States and the states as the states as the states and the states of the states and the states are states as the states are states as the states are states as the states are states as the states are states as the states are states as the states are states are states as the states are states are states as the states are stat	a a management and a company of a company of a company of a company of an analysis of a company	0
7	Tort Immunity	0	Notes to strategy to the old formation partners of the total balls and independently objects to effective the old formation of the old	O compression and the compression of the compressio	e después y prof. Try a program programmenta, se ser faquindades observados por acopidadada, das Porte Ambrida	O The second of the second of
12	Fire Prevention & Safety	0	A characteristic dissemble interpretability of the contract of a second state of the characteristic characteris		deste apiniste est a trastitión "questacition est e mill" symmate sever aprima que susciona a master de talqua a de,	O The state of the
13	Leasing Levy		No to the terror fracta the taking haddening appropriately alternate manth event extensing history to to the		The control of the co	THE REPORT OF THE PERSON AND ADDRESS AND A
14	Special Education	O statement of the desiration	de passante de una frança esta quadra republicada para de despuesa de la capacida del la capacida del la capacida de la capacida de la capacida de la capacida de la capacida de la capacida de la capacida de la capacida de la capacida de la capacida de la capacida de la capacida de la capacida del la capacida de la capacida de la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capacida del la capa	Orașilonale supera de supera deservit de servițină să para subitar să din supera coma trup de supera departura superador de serviții de serviți	and a work of the last of the contract of the	
15	Area Vocational Construction) emprese enter Antenor en salata la laborario por antas e malata, que en espera por la proposito de Antonorio		And the second second second second second second second second second second second second second second second	0
16	Social Security/Medicare Only	1,747,813	906,619	841,194	1,799,225	892,606
17	Summer School		enderste den er er er er en ennemmel for, under presidente verstellen erfolke kalle kallede den ender bleinder	O company of the comp	en de de la companya de la companya de la companya de la companya de la companya de la companya de la companya	
18	Other (Describe & Itemize)	O	Anna a variante e e a sa comparada de mana de primera de partico de como como como como como como como com	O	educing and described adventure of the companies of present the companies are companies and companies of the	O
19	Totals	125,007,780	65,511,849	59,495,931	130,011,071	64,499,222
22 22	* 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).	when reporting on a ACCRUAL bas e recorded on line 6 (Debt Services)	.ssis. S).			

raye 24

	SCHEDULE OF SHORT-TERM DERT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019				
ලි :	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	OTES (CPPRT)								
$\overline{}$	I OTBI CIPPK I NOTES TAX ANTICIPATION WARRANTS (TAW)	THE RESERVE AS A COLUMN TO MINISTER AS A PART AND A PART OF PART OF PART OF THE PART OF TH			A Maria plate destructura de prompte como palar amendandora e será pres a mandrárea del prompte. Como en como como como como como como como com	AND THE PROPERTY OF THE PROPER				
$\overline{}$	Educational Fund		which distances amounts or the prince of their sea desired with the season of their seasons.		THE θ 7 has the A B and the statement parameters of the θ and	0				
П	Operations & Maintenance Fund				THE RESERVE AND ADDRESS OF A STREET OF THE PARTY OF THE P	Control of the contro				
	Debt Services - Construction	THE RESERVE THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS O			THE RESIDENCE OF THE PROPERTY	O a summary of the state of the				
$\overline{}$	Debt Services - Working Cash				THE REAL PROPERTY STATE OF THE LAST THE STATE OF THE STAT	O THE RESIDENCE OF THE PROPERTY OF THE PROPERT				
$\overline{}$	Debt Services - Refunding Bonds	All to all described some A or a proof day or a sea or street one or and or sea or seasons.	THE CASE OF A STATE OF THE STAT	The state is the second of the	a publication country or a to consequent section and a section of a section between the sections and the section of the sectio	0				
를 : - C	Transportation Fund		a semi-seminar and a seminar of the		with the state of the West condensation is then a special as properties to a companion of the page page.	O				
_	Municipal Retirement/Social Security Fund	And services which we are hover to have the services entered to			THE STATE OF STATE AND STATES WHEN THE STATES WE SEE STATES STATES STATES AND PARTY OF THE STATES AND STATES OF A STATES OF STATES AND STATES OF S	0				
_	Other - Describe & Hemize)	A STORE A STATE OF STATE AND ADDRESS OF THE STATE OF THE	TAPES). AT HE WANTED THE SERVENCE AND RESIDENCE AS THE SERVENCE AND RESIDENCE AND A SERVENCE AN	PROPERTY OF THE BUILDINGS AND AND A STREET STREET, AND A STREET STREET, AND A STREET,	1916. Admithilasypyllikon dathawa do hali bandhunk di don Embouri peli g do supp, stapp sypre					
15	Total TAWs	THE REST AND ADDRESS AND ADDRESS OF THE REST ADDRESS OF THE PARTY.	The state of the s	0		The same of the sa				
16	TAX ANTICIPATION NOTES (TAN)	A REAL PROPERTY AND PARTY	makes on an entire of the designs in the foreign of any other papers and a design of the control	And the state of t		A STORY OF A TRANSPORT OF STREET STREET, A STREET, ASSOCIATION STR				
_	increases a consequence or superpose commence or comme	About the second factor of the second second second second second second second second	betwhen particularies enthance with critical days a betaking sear-decouple of a beforest good as	na ad Nivan voolubeinsellines s natur die bestellinkung inter 1919 pliteshapping, mitge	t de la stage de la dela Maria (Alba Alba e appa del de despende de dela despende depute antique de la particular de la seguina	THE REAL PROPERTY AND ADDRESS OF THE PERSON				
8	Operations & Maintenance Find	NA PROMOTE THAT AT TO THE ART TO	PALES WAY SIMPLE SIMPLE STATES AND ADMINISTRATION OF THE PALES			A since change is such that the second is a change on the standard or a second to the second or a second to the second or a second to the second or second or a second to the second or second or a second or				
т	Operations & Manuellanies Fullo Fire Prevention & Cafety Filind	a man report to the real real real real real real real rea	THE RESIDENCE OF A STATE OF THE PROPERTY OF TH	The same of the same states and the same of the same o	THE THEO DAYS & SAME AND ADDRESS OF THE PARTY AND THE PARTY AND THE PARTY AND THE PARTY.	The real of the first of the first and the first of the f				
$\overline{}$	Other - (Describe & Itemize)	The state of the s	MAN AND A CAMPAGE OF MANUFACTURE AND A STATE AND THE REAL PART OF A STATE AND A STATE AS	A THE PROPERTY AND THE PROPERTY OF THE PARTY AND AND AND AND AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY ADDRESS OF THE	a trappe proper promote a trap or any map of a table of					
21	Total TANs		0	•	0	en mar en rema dual de reservada en mar en en en en en en en en en en en en en				
1	TEACUED S'I FEMBRE OVERS' OBDERS (T/EO)	And recognition and desired a characteristic formal and an experience that the second state of the second	A CONTRACTOR OF THE PROPERTY O		A the broaders of the fine of the test of the broaders to the second of the broaders of the br	Why a compared to the second control of the				
1	ACHERS / ENVIRONMENT (I/EU)	P.F.	कोईके की। वहीं की एक्षीना को नामक पान में की पहल का में निकास पानक्षिता को हता कार वाहक का देश होते जाता.	APPROPRIES A SEA SEA SERVICIO PER ATENDAMENTE SERVICION SE LA LA SOLUZIONA APPROPRIA	A THE STREET OF THE THE STREET STREET,	erine de la company de la comp				
_	Total 1/EOS (cuucational, Operations & Maintenance, & Transportation runus)	Tunus)				D				
_	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)	THE PERSON NAMED IN COLUMN 2 IS NOT THE PERSON NAMED IN COLUMN 2 I	A type of sequences and development when A can be seen in the contraction of A is the case of the case	a destruirement staden et a filips platique l'extra a pertir a, qu'and padament que se proprience à qu'e	Vagramina des sintegrines abelianças servas hadelas hen sed a sin a specialis	THE PROPERTY OF THE PROPERTY O				
_	Total GSAACS (All Funds)		en en service de la company de	est fra e est parte de se seu part primer par est est est est est est est est est est	AND AND AND AND AND AND AND AND AND AND	O				
\neg	OTHER SHORT-TERM BORROWING	And you say of the straight to a pick any analysis come as a particular	e e are describe e para parte e e este establece de 1988 e estableche part e 1984 y de la constribi	The second section of the section of the second section of the section of the second section of the section o	A DESCRIPTION OF A DESCRIPTION OF WATER OF THE PROPERTY OF THE					
7 2	Total Other Short-Term Borrowing (Describe & Itemize)		With the Published Market and Address of the Communication of the Commun		THE REPORT OF THE PERSON AND THE PERSON AND THE PERSON AND THE PERSON OF	0				
29	SCHEDULE OF LONG-TERM DEBT	and the same of th								
	Identification or Name of Issue		Amount of Original Issue	Type of Issue *	Outstanding Beginning	Issued	Any differences	Retfred	Outstanding Ending	Amount to be Provided
_1		(wm/dd/yy)		THE R. P. LEWIS CO., LANSING, MICH. STREET, PRINCIPLE AND ADDRESS OF A DESCRIPTION OF A DES			(Described and	אוווע די בטחז אווור	June 30, 2019	Tor Payment on Long-
اد اد	American Capital Financing - iPad Leases	05/01/14	760,923	8	0	_		AND AND AND AND AND AND AND AND AND AND	0	
22 Se	Series 2010A Refunding School Bonds	01/81/11	000,658	CO	0		PRESENTATION OF THE PRESENT REPORT A PROPERTY OF A 1-4-A A 1-4			THE PERSON NAMED IN THE PE
_	Series 2011 - Laxable Retunding Bonds	11/10/11	0,333,000	S .	2,905,000	The particular and particular of the states and particular of the states and the particular of the states and t	THE PERSON AS A STATE OF THE PERSON AS A STATE OF THE PERSON AS A	1,810,000	000,250,1	1,066,401
_	ADRITO Series 2012 GO School Befinding Bonds	04/26/12	17 260 000	7	12 240 000		THE RESERVE OF THE PROPERTY OF	100,000	12 140 00	11 027 020
_	Series 2012 Debt Certificates	07/10/12	2.020,000	7	525.000	AND THE PERSON OF THE PERSON NAMED AND THE PERSON OF THE P	A LINE OF STATE OF THE PARTY OF THE PARTY OF THE THE PARTY OF THE THE THE THE THE THE THE THE THE THE	260.000	765.000	A
_	To provide the state of the sta			A MINE A SING A A MINE AND A MINE	O	A Transformation of the Authority as a Chapter of the Authority of the Aut	a side and the transformation forms in any is the proper was made in section in	AND THE PARTY AND THE PARTY AND THE RESIDENCE AND THE PARTY AND THE PART	O	
_	2013 Series - GO Bonds	09/17/13	9,560,000	ဖ	9,165,000			The state of the s	9,165,000	
_	2014 Series - GO Bonds	04/14/14	10,000,000	9	3,935,000	or dept transferment to about the transfer and the second		2,085,000	1,850,000	1,801,682
40 40 40 40 40 40 40 40 40 40 40 40 40 4	American Capital Financing - iPad Leases	05/01/15	530,713	ω (134,731			134,731	0	The state of the s
	2015A Series - Go Bortus 2015B Series - Refunding Bonds	07/17/15	1 090 000	2 °	1 090 000		Control of the same and the same that the sa		1 090 000	9,451,527
_	2016 Series - GO Bonds	03/29/16	25,290,000	2	25.290.000	A the same of the the teather of the teather of the teather of the teather than the teather of t	the second companies with the second	225 000	25.065.000	
				A COLUMN TO A COLUMN TO THE PARTY OF STREET, THE STREE	0	and the same of th		000,027	0	
5		AND ADDRESS OF THE PARTY OF THE	THE RESIDENCE AND ASSESSMENT OF THE PROPERTY AND ASSESSMENT OF THE PROPERTY OF	NATION OF STATE AND ADDRESS OF STATE ADDRESS OF STATE	O managaman and a state of the	THE PARTY OF THE REST OF THE PARTY OF THE PA			0	
₽ ₽			Name of the Party State of the Party State of the State o	THE RESERVE AND PROPERTY OF THE PROPERTY OF TH	0	A			0	
48	Part of the latest and the statest and the sta				0			to the profession subsection to the section of the standard and subsection of the section of the		
49			87,206,636	Commence of the commence of th	65,239,731	0	0	4,864,731	60,375,000	58,798,137
156	 Each type of debt issued must be identified separately with the amount: 1 Working Cash Fund Bands 	1 Fire Drovent Cafety	4. Elra Dravant Cafatu Environmental and Enarau Bande	- Francis	•	Daht Certificates				
53		5. Tort Judgment Bonds	ds		A. Other	8. Other Capital Leases				
45		6. Building Bonds	ì		9. Other					

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

	A B C	D E	ш	ტ	エ	_	ſ	¥
<u></u>	SCHEDULE OF RE	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	CES					
7		Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
က	Cash Basis Fund Balance as of July 1, 2018	nce as of July 1, 2018					COVE	
4								
2	Ad Valorem Taxes Received by District	Received by District	10, 20, 40 or 50-1100		0			
ဖ	Earnings on Investments	nents	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	ees	10-1970					365,348
ω	School Facility Occu	School Facility Occupation Tax Proceeds	30 or 60-1983					
တ			10 or 20-3370					262,895
9	_	scribe & Itemize)	1					
	\dashv		10, 20, 40 or 60-7200					
12	_			0	0	0	0	628,243
3	ᆈ							
7	_		10 or 50-1000					628,243
15	_	Facilities Acquisition & Construction Services	20 or 60-2530					
16		ices	10, 20, 40-2360-2370					
1	희							
9	\dashv	Debt Services - Interest on Long-Term Debt	30-5200					
19		Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
8	╄	Debt Services Other (Describe & Itemize)	30-5400					
7	_						0	
22	┡	Other Disbursements (Describe & Itemize)						
23	Total Disbursements	ts		0	0	0	0	628,243
24		Ending Cash Basis Fund Balance as of June 30, 2019		0	0	0	0	0
22	Reserved Fund Balance	alance	714					
<u> 2</u> 9	Unreserved Fund Balance	d Balance	730	0	0	0	0	0
78	, 	SCHEDULE OF TORT IMMUNITY EXPENDITURES *						
8 8	Yes	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037	0/9-103?					
સ]	If yes, list in the aggregate the following:	Total Claims Payments:				8	
32		ough of and in balance	Total Reserve Remaining:					
5 6		אובים ווכר מון סוובו בסיר וווווימוווא בעף בוומנים בסיומר וווכרמבבים זו וווביסס מסטמבי בן	ייבו וכותו מסוותו מוויסתוו לסו פתבוו	dregory.				
38	5	penniures. Workers' Compensation Act and/or Workers' Occupational Disease Act						
3	╀	Irance Art						
3 8	4	uaire Atr nr Salf-Insuranca)						
8 8	\bot	of Jaime Comitor						
3 4	4	ents					ě	
4	╀-	Educational, inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
42	↓_	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43	<u> </u>				202			
44	Principal and Interest on Tort Bonds	st on Tort Bonds						
8	.,	^a Schedules for Tort Immunity are to be completed <u>only If</u> expenditures have been reported in any	n any fund other than the Tort immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances	unity Fund (80) during the f	fiscal year as a result of exis	sting (restricted) fund bala	nces	
47		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).	ngs only from these restricted tort i	immunity monies and only i	if reported in a fund other	than Tort Immunity Fund ((80).	

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

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48

	4	В	O	٥	Ш	ш	O	Ξ		ſ	×	
-	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	ID DEPRI	ECIATION									
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	0
4	pyer	220										
5	Non-Depreciable Land	221	2,539,178			2,539,178						2,539,178
9	Depreciable Land	222				0	20	0	0		0	0
7	Buildings	230										
8	Permanent Buildings	231	232,022,291	9,698,510		241,720,801	20	97,639,888	4,834,416		102,474,304	139,246,497
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Bulldings (infrastructure)	240	13,588,669	5,875		13,594,544	20	8,552,386	727,679		9,232,113	4,362,431
11	8	250										
12	10 Yr Schedule	251	50,619,864	3,955,228	3,332,564	51,242,528	10	45,414,783	5,124,253	3,332,564	47,206,472	4,036,056
13	5 Yr Schedule	252				0	15		0		0	0
14	3 Yr Schedule	253				0	æ		0		0	0
15	Gonstruction in Progre	260				0	ı					0
16	Total Capital Assets	200	298,770,002	13,659,613	3,332,564	309,097,051		151,607,057	10,638,396	3,332,564	158,912,889	150,184,162
17	on-Capi I zëd Equipment	700				0	10		0			
粤	Allowable Depreciation								10,638,396			

	A	В	С	D ·		E	F
1		ESTIMATED OPERATING EXPENSE P	ER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTAT	IONS (2018-2019)		
2				is completed for school districts only.			
4	Fund	Sheet, Row		ACCOUNT NO - TITLE			Amount
- 5-		Sheat, now					Amount
6	EXPENDITURES:		<u>Q</u>	PERATING EXPENSE PER PUPIL			
8	ED	Expenditures 15-22, L114		Total Expenditures		Ś	117,497,20
	O&M	Expenditures 15-22, L151		Total Expenditures		-	15,720,62
10		Expenditures 15-22, L174 Expenditures 15-22, L210		Total Expenditures Total Expenditures			7,172,69
	MR/SS	Expenditures 15-22, L295		Total Expenditures			8,125,86 2,773,18
	TORT	Expenditures 15-22, L342		Total Expenditures			2,775,10
14					Total Expenditures	\$	151,289,57
_		DISBURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULAR	K-12 PROGRAM:			
18 19		Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (in State)		\$	
20		Revenues 9-14, L47, Col F Revenues 9-14, L48, Col F	1421 1422	Summer Sch - Transp. Fees from Pupils or Parents (In State) Summer Sch - Transp. Fees from Other Districts (In State)			
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)			
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)			
23 24	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)			
25		Revenues 9-14, L56, Col F Revenues 9-14, L59, Col F	1442 1451	Special Ed - Transp Fees from Other Districts (In State) Adult - Transp Fees from Pupils or Parents (In State)			
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)			
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)			
28 29	TR O&M-TR	Revenues 9-14, L62, Col F Revenues 9-14, L149, Col D & F	1454 3410	Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)			
	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed (170m ICCB) Adult Ed - Other (Describe & Itemize)		<u></u>	(
	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		***************************************	
	O&M-TR O&M	Revenues 9-14, L212, Col D,F Revenues 9-14, L222, Col D	4605	Fed - Spec Education - Preschool Discretionary			
34		Expenditures 15-22, L7, Col K - (G+I)	4810 1125	Federal - Adult Education Pre-K Programs			
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K			
36		Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K			
37 38		Expenditures 15-22, L12, Col K - (G+I) Expenditures 15-22, L15, Col K - (G+I)	1300	Adult/Continuing Education Programs			
39		Expenditures 15-22, L13, Col K - (G+1)	1600 1910	Summer School Programs Pre-K Programs - Private Tuition			508,99
40		Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition			
41		Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition			(
42 43		Expenditures 15-22, L23, Col K Expenditures 15-22, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition			
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			
45		Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tultion			
46 47		Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tultion			
48		Expenditures 15-22, L28, Col K Expenditures 15-22, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition			
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition			
50		Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition			
51 52		Expenditures 15-22, L32, Col K Expenditures 15-22, L75, Col K - (G+I)	1922 3000	Truants Alternative/Optional Ed Progms - Private Tuition			20.00
53		Expenditures 15-22, £73, Col K - (G+1)	4000	Community Services Total Payments to Other Govt Units			26,65 1,803,65
54	ED	Expenditures 15-22, L114, Col G	•	Capital Outlay			3,872,30
55 56		Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment			
57		Expenditures 15-22, L130, Col K - (G+I) Expenditures 15-22, L139, Col K	3000 4000	Community Services Total Payments to Other Govt Units			
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay			8,165,30
59		Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment			
60 61		Expenditures 15-22, L160, Col K Expenditures 15-22, L170, Col K	4000	Payments to Other Dist & Govt Units			4 964 73
62	TR	Expenditures 15-22, L170, Col K Expenditures 15-22, L185, Col K - (G+I)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services			4,864,73
	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units			
64 65	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			
66		Expenditures 15-22, L210, Col G Expenditures 15-22, L210, Col I		Capital Outlay Non-Capitalized Equipment			
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs			
	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K			9
	MR/SS MR/SS	Expenditures 15-22, L220, Col K Expenditures 15-22, L221, Col K	1275	Remedial and Supplemental Programs - Pre-K			
	MR/SS	Expenditures 15-22, L221, Col K Expenditures 15-22, L224, Col K	1300 1600	Adult/Continuing Education Programs Summer School Programs			10,36
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services			1,18
/3	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units			
74	ιοπ	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units			
76 [Total Deductions for OEPP Computat		\$	19,253,27
77				Total Operating Expenses Regular K-	•		132,036,29
78 79			9 M	onth ADA from District Average Daily Attendance/Prior General St			7,485.8
10				Estimated OEPP (I	ine 77 divided by Line 78)	\$	17,638.23

A	B B	Гс	D	E F
1	ESTIMATED OPERATING EXPENSE	PER PUPIL (OI	EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)	
2 4 <u>Fund</u>		This schedu	le is completed for school districts only.	
Fund	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
1			PER CAPITA TUITION CHARGE	
3 LESS OFFSETTING RECEIPTS/RE	VENUES:			
4 TR 5 TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$
5 TR	Revenues 9-14, L44, Col F Revenues 9-14, L45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	
7 ⊤r	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	·
TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
TR TR	Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1433 1434	CTE - Transp Fees from Other Sources (In State)	
HTR	Revenues 9-14, L55, Col F	1441	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)	
Z]⊤R	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
TR FED	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
ED-0&M	Revenues 9-14, L75, Col C Revenues 9-14, L82, Col C,D	1600 1700	Total Food Service Total District/School Activity Income	2,29
∏ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	2,23
ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	1,01
ED DED	Revenues 9-14, L88, Col C Revenues 9-14, L91, Col C	1821 1829	Sales - Regular Textbooks Sales - Other (Describe & Itemize)	
O ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
T ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	21
Z ED-O&M-TR B ED-O&M-DS-TR-MR/SS	Revenues 9-14, L98, Col C,D,F Revenues 9-14, L104, Col C,D,E,F,G	1940 1991	Services Provided Other Districts	
ED ED	Revenues 9-14, L104, Col C,D,E,F,G	1993	Payment from Other Districts Other Local Fees (Describe & Itemize)	
ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	1,30
ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	24
7 ED-MR/SS B ED	Revenues 9-14, L145, Col C,G Revenues 9-14, L146, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	1
ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	
ED-0&M	Revenues 9-14, L148,Col C,D	3370	Driver Education	26
DED-O&M-TR-MR/SS ED	Revenues 9-14, L155, Col C,D,F,G Revenues 9-14, L156, Col C	3500	Total Transportation	3,28
ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants Scientific Literacy	
ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education	2,43
ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant	
ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G Revenues 9-14, L162, Col C,D,E,F,G	3767 3775	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C.D.E.F.G	3780	Technology - Technology for Success	
ED-TR	Revenues 9-14, L164, Col C.F	3815	State Charter Schools	
O&M ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L167, Col D Revenues 9-14, L168, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects	
2 ED	Revenues 9-14, L177, Col C	4045	Other Restricted Revenue from State Sources Head Start (Subtract)	4
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	
ED-O&M-TR-MR/SS ED-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	
ED-O&M-TR-MR/SS	Revenues 9-14, L198, Col C,G Revenues 9-14, L204, Col C,D,F,G	4200 4300	Total Food Service Total Title I	1,01 1,01
ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	1,01
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
DED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G Revenues 9-14, L215, Col C,D,F,G	4625 4630	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	35
ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	
ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins	17
ED-O&M-DS-TR-MR/SS-Tort ED	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L253, Col C Revenues 9-14, L254, Col C-G,J	4901 4902	Race to the Top Race to the Top-Preschool Expansion Grant	
ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	3
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G Revenues 9-14, L258, Col C,D,F,G	4920 4930	McKinney Education for Homeless Children Title II - Elsenhower Professional Development Formula	
ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Elsenhower Professional Development Formula Title II - Teacher Quality	26
ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G Revenues 9-14, L262, Col C,D,F,G	4981 4982	State Assessment Grants	
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Outreach	9
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	
ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L265, Col C.D.F.G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	34
ED-MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds ***	2,21 7
		3300		
ED-MR/SS			Total Deductions for PCTC Computation Line 84 through Line 172 Net Operating Expense for Tuition Computation (Line 77 minus Line 174)	\$ 17,569
5			Total Depreciation Allowance (from page 26, Line 18, Col I)	114,470 10,638
5			Total Allowance for PCTC Computation (Line 175 plus Line 176)	125,10
3		9 M	onth ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019	7,4
			Total Estimated PCTC (Line 177 divided by Line 178)	
	nange based on the data provided. The final amou			
			alculation Details." Open excel file and use the amount in column X for the selected district.	
	s as above except under Reports , select "FY 20:	ra Eukuau restue	r Education Funding Allocation Calculation Details", and use column V for the selected district.	
Evidence Based Fundina Lin	k: https://www.isbe.net/Pages/ebfdistribution	asny		

185 Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx

Illinois State Board of Education School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

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.

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.

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 (Golumn C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount Applied Contract Amount deducted to the Indirect Cost Rate From the Indirect Cost Rate Base (Column E) (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	200,000	25,000	475,000
				0	0
O& M - contractual - ABM	20-2540-300	ABM	3,394,792	25,000	3,369,792
Transportation - Special Ed - Transportation	40-2550-300	American Taxi	532,692	25,000	507,692
Education - Principal Serv - Andy Frain Expense	10-2410-300	Andy Frain	1,101,853	0	0
Education - Food Cost	10-2560-300	Sodexo	1,487,656	25,000	1,462,656
Transportation - Bus transportation	40-2550-300	First Student/Laidlaw	3,107,642	25,000	
Transportation - Special Ed - Transportation	40-2550-300	HS Transportation	4,268,872	25,000	4,243,872
Education - trainer - athletics	10-1500-300	Athletico	233,254	0	0
Education - Board of Ed - audit service	10-2310-300	Baker Tilly	36,200	0	0
Education - Principal Services - maintenance	10-2410-300	COTG	68,190	0	0
O & M - telephone expense	20-2540-300	Comcast Cable	61,200	25,000	36,200
O & M -disposal expense expense	20-2540-300	Groot Industries	110,501	25,000	85,501
O & M - telephone expense	20-2540-300	AT&T	60,219	25,000	35,219
O & M - telephone expense	20-2540-300	AT&T	89,249	25,000	
O & M - wireless communications	20-2540-300	Verizon Wireless	48,824	25,000	23,824
Education -Data Process - Maint/Instruction	10-2660-300	Skyward	71,470	25,000	46,470
Education -Contract Benefit - Liability Insurance	10-1100-300	Suburban School Coop Ins. Pool	447,929	0	0
Contract Benefit - Student Accident Insurance	10-1100-300	Gallagher Student Health	99,500	0	0
Education -Instruct Tech - Contract Svcs	10-2210-300	Schoology, Inc.	066'89	0	0
Contract Benefit - Workers Compensation	10-1100-300	Self School Employees Loss Fund	228,841	0	0
Education -Data Process - Maint/Instruction	10-2660-300	Rycor Solutions	32,984	25,000	7,984
Education -Exec Admin Service_Postage	10-2320-300	Pitney Bowes/Purchase Power	56,392	0	0
Education -Physical Ed - Towel Rental	10-1100-300	Marberry Cleaners	54,336	0	0
Education -Spec Ed - Contract services	10-1200-300	Maxim Healthcare Services	122,838	0	
Education -Principal Services-Police Services	10-2410-300	Dupage County Sheriff	76,207	0	0
Education - Board of Ed - legal service	10-2310-300	Franczek	47.920	0	С

leducted ost Rate		16,167	0	0	0	0	0	0	0	5.744	0	0	41,650	0	23,273	0	107,121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Contract Amount deducted from the Indirect Cost Rate	(Column F)																																													
Contract Amount Applied to the Indirect Cost Rate Base	(Column E)	25,000	0	0	0	0	0	0	0	25,000	0	0	25,000	0	25,000	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Year Amount Paid on Contract	(Column D)	41,167	35,000	54,688	299'69	41,358	34,725	54,000	58,000	30,744	373,497	51,952	99'99	203,804	48,273	135,850	132,121	158,859	105,943																											
Contracted Company Name (Column C)	The state of the s	Call One	Carol Stream Park District	Bancorp Bank	Parents Alliance Employment	Naviance, Inc.	My Life, Inc.	Glen Ellyn Park District	Equal Opportunity Schools	Waste Management	Xerox Financial	Village of Lombard	Village of Lombard	Village of Carol Stream	Village of Carol Stream	Village of Glen Ellyn	Village of Glen Ellyn	Village of Glendale Heights	Cooperative Assoc for Spec Ed																											
Fund- Function- Object Number (Column B)		20-2540-300	10-1500-300	10-1100-300	10-1200-300	10-2210-300	10-1200-300	10-1500-300	10-2230-300	20-2540-300	10-2410-300	10-2410-300	20-2540-300	10-2410-300	20-2540-300	10-2410-300	20-2540-300	10-2410-300	10-1200-300																											
Fund-Function-Object Name Where the Expenditure was Recorded (Column A)		O & M - telephone expense	Education -Boys swimming -pool rental	Education -Drivers Ed - lease expense	Education -Spec Ed - Prof/Tech Serv	Education -Instruct Tech - Contract Svcs	Education -Spec Ed - Contract services	Education -Athletic - GE PD facility rental	Education -Assessment & Test - Prof Svc	O & M -disposal expense expense	Education -Principal Services-Xerox Lease	Education -Principal Services-Police Services	O & M -water expense	Education -Principal Services-Police Services	O & M -water expense	Education -Principal Services-Police Services	O & M -water expense	Education -Principal Services-Police Services	Education -Spec Ed - Prof/Tech Serv																											

educted ost Rate	(0			0	0	0	0	0	0	0	0	0	0	0	C	0	0	C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	c	
Contract Amount deducted from the Indirect Cost Rate Base	(Column F)																																													
Applied st Rate	(Column E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	C	
Current Year Amount Paid on Contract	(Column D)						The state of the s																																							
Contracted Company Name (Column C)																William State of the State of t								0.00 TO 100 TO 1						10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
Fund- Function- Object Number (Column B)																																														
Fund-Function-Object Name Where the Expenditure was Recorded (Column A)																STATE OF THE STATE																														

	1	大きななない おからとうていることがないないになっている	Current Year	Current Year Contract Amount Applied Contract Amount deducted	Contract Amount deducted
Fund-Function-Object Name Where the Evenditure use Becorded	Fund- Function-	Contracted Company Name	Amount Paid on	THE BLACKS	to the Indirect Cost Rate from the Indirect Cost Rate
Where the Lyperioride was necolded	onject Number	(Column C)	Contract	Base	Base
	(a IIIIIII)		(Column D)	(Column E)	(Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			17,593,849	425,000	13,160,056

ESTIMATED INDIRECT COST RATE DATA SECTION I Financial Data To Assist Indirect Cost Rate Determination	es 15-22" tab.) nents/expenditu specific federal	res included within the followi			
SECTION I Financial Data To Assist Indirect Cost Rate Determination	es 15-22" tab.) lents/expenditu specific federal	res included within the followi			
Financial Data To Assist Indirect Cost Rate Determination	res 15-22" tab.) nents/expenditu specific federal	res included within the followi			
4 (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.	nents/expenditu specific federal	res included within the followi			
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.	specific federal		ing functions charged direct	ly to and reimbursed from fe	deral 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		grant programs in tne same ca irming like duties in that functi	apacity as those charged to ion must be included. Inclu	and reimbursed from the san de any benefits and/or purch	ne federal grant ased services paid on or
5 to persons whose salaries are classified as direct costs in the function listed.	•	•		•	
6 Support Services - Direct Costs (1-2000) and (5-2000)	e de paramente de estacologico de la seculió de la seculió de la compansa de la paramente de la compansa de la	AND THE RESEARCH AND THE PARTY			
Direction of Business Support Services (1-2510) and (5-2510)	And the same of th				
8 Hiscal Services (1-2520) and (5-2520)	The strategic and another control of the strategic and the strateg	A STEEL OF THE PROPERTY OF THE			
9 Operation and Maintenance of Plant Services (1, 2, and 5-2540)	And the second s		And is the state of the state o		
10 Food Services (1-2560) Must be less than (P16, Col E-F, L63)	AND THE PERSON IN THE PERSON AND THE		1,526,377		
	en determining i	a Single Audit is			
11 required, 12 Internal Services (1.2570) and (5.2570)	Publishers than an trace of bonds to the mean time.		116,388		
3 Staff Services (1.2540) and (5.2540)	THE PROPERTY OF THE PROPERTY COUNTY WHEN A RESEARCH OF THE PROPERTY OF THE PRO	reported that and the second and the second	A seem a strakeny o denkanyi Chanjel mjelestili se marily glid kosmo menye i sensenjene soo a maje nga		
	NAME OF TAXABLE PARTY OF TAXABLE PARTY.				
<u> </u>		THERE AT A STATE IN THE STATE AND STATE AND STREET AND STREET, AND STREET, A TANKE THE PARK OF THE REAL PROPERTY.	t didd f f g "Riffe" y centre of the Universe of over a didder despite yet you deidde's teat out-to-green vegas	to draw the strain we and dependent adjust that A hand what he stablished by a distribution of the property of the	AT A AND A STATE OF THE PARTY O
16 Estimated Indirect Cost Rate for Federal Programs					
		Restricted Program	gram	Unrestricted Program	rogram
$\overline{}$	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19 Instruction 30 Summer Sanites:	1000	the state of the s	85,172,622	And the state of t	85,172,622
$\overline{}$	2100	en manuscus en en en en en en en en en en en en en	7.227.533	e en en en en en en en en en en en en en	7 2 2 5 4 3 3
Instructional Staff	2200	And described regarded to the state of the s	4,699,103	And they prove the time of the times and the second second second second second second second second	4.699.103
.3 General Admin.	2300	remain environment enterent, form enterent framelik en desantamen a handa proprietario, for perfedente lang.	1,685,869		1,685,869
School Admin	2400	ART PRINCE OF THE PRINCE AS A TAX INCOME. AND ADMINISTRATION OF THE PRINCE OF THE PRIN	9,507,503	AND THE PROPERTY OF THE PROPER	9,507,503
ᇑ		The state of the s			de de des productions de des des des des des des des des des
26 Direction of Business Spt. Srv.	2510	266,693	0	266,693	O THE PERSON NAMED AND PARTY OF THE
Fiscal Services	2520	840,208		840,208	0
Oper. & Maint. Plant Services	2540		7,657,059	7,657,059	0
\perp	2550	AMERICAN PERSONAL AND AMERICAN AND AMERICAN AND AMERICAN PROPERTY OF THE PROPE	8,096,670		8,096,670
+	2570	0			
32 Central:		tion as a man (vill) independent of the produpping of principle agreement process produces and an annual control of the contro		No. of the state o	D
Direction of Central Spt. Srv.	2610	AND AND AND AND AND AND AND AND AND AND	0		0
34 Plan, Rsrch, Dvlp, Eval. Srv.	2620	CONTRACTOR OF A NEW WINDOWS TO A NEW PROPERTY OF THE PROPERTY	O state of the sta	om ky si graffing sterpytet termy 40 sementelfield die ei unkey is en kaan de einselben.	O
	2630		202,096	anninant for achiet Virginistia an'i assumanananananananananananananananan an'i an'i	202,096
36 Staff Services	2640	564,828	0	564,828	O
	2660	2,772,020	To a quinte productive de productive de constructive de constr	2,772,020	0
	2900		29,194	THE THE THE THE WAY IN THE CHANGE WE ARREST THE THE THE THE THE THE THE THE THE TH	29,194
_	3000		27,835	menter entretrik tide tuskemmente statestaden petaletus petaletratus takamente kan deste den deste deste deste	27,835
5			(13,160,056)		(13,160,056)
41 Total		4,443,749	111,145,428	12,100,808	103,488,369
42	e en November P	Restricted Rate		Unrestricted Rate	
43 44	erecur un fesch z vere	Total Indirect Costs: Total Direct Costs:	4,443,749	Total Indirect Costs:	12,100,808
	over and	Annual and a survey of the state of the stat		יכומו פון כבר כפסום:	TOO TOO LOO T

L	The state of the s		- Control of the Cont				
	A	B C	٥	В	0	ラ 三 エ	×
-		REPORT	ON SHARED SE	REPORT ON SHARED SERVICES OR OUTSOURCING	URCING		
7		School C	ode, Section 1	School Code, Section 17-1.1 (Public Act 97-0357)	-(-03571)		_
က			Fiscal Year End	Fiscal Year Ending June 30, 2019			
2	Gomplete the following for attempts to Improve fiscal efficiency through shared services or outsourcing in the prior, current	outsourcing in the pri	or, current and ne.	and next fiscal years.			
9		Glenbaı	Glenbard Township High School 19-022-0870-17	High School 7-17			
α	Check how if this exhedule is not anniiroble	Prior Fiscal	Prior Fiscal Current Fiscal	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,		,
0	Indicate with an (X) if Deficit Reduct	T Cas	9		Cooperative of Shared Service.		
우	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)		
÷	Curriculum Planning						
12		×	×	×	D87 outsourced these services to ABM(GCA)		
۲	3 Educational Shared Programs	×	×		CASE shared programs with Districts 15,16,41,44,89,93		
14	4 Employee Benefits	×	×		Team with GCG for employee benefit consulting		
15	5 Energy Purchasing	×	×		Various other Districts using Illinois Gas Coop		
10	-	×	×	×	3rd party vendor, Sodexo, operated food service in 16/17		
-	-						
98	8 Grounds Maintenance Services	×	×	×	D87 outsourced these services to ABM(GCA)		
9	9 Insurance	×	×	×	Various other Districts using SELF & SSCIP Insurance Pools		
20	0 Investment Pools						
7		×	×	×	D41, 87, 89 using Franczek Radelet for Property Tax Appeal		
22	2 Maintenance Services	×	×	×	D87 outsourced these services to ABM(GCA)		
33	-						
24	-						
25	-						
8	Special Education Cooperatives	×	×	×	CASE in Glen Ellyn; Districts 15,16,41,44,89,93		
27	7 STEM (science, technology, engineering and math) Program Offerings						
88	-	×	×	×	Various IL districts using State of IL Procurement		
8	-						
3	+	×	×		Dist 15, 16, 41, 44, 89 in Transportation Coop for SPED Transportation		
7	-	×	×		Tech Center of DuPage / see below		
32	Ť	×	×	×	IGAs w/ Villages and Park Districts for services, programs, and funding		
3	Other						
3 6				-			
886	30 Additional space for Column (D) - Barriers to Implementation: 37						
ရှိ ရ							
4	40 Additional space for Column (E) - Name of LEA :						
4 5	21.2						
ŕ							9

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)					School District Name: RCDT Number:	Glenbard Township 19-022-0870-17	Glenbard Township High School District No 19-022-0870-17
		Actual	Actual Expenditures, Fiscal Year 2019	2019	Budgete	Budgeted Expenditures, Fiscal Year 2020	ear 2020
	gir ng t a ting day ng	(10)	(20)	And desired the second	(10)	(20)	ende en engelege en engelegen en engelegen en
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	1,269,198		1,269,198	1,236,734	Management at the contract of	1,236,734
2. Special Area Administration Services	2330	221,040	and the desirent services of a second second of the second	221,040	238,017		238,017
3. Other Support Services - School Administration	2490	1,406,572	emproved and the second of the second of the second terms of the s	1,406,572	1,495,193		1,495,193
4. Direction of Business Support Services	2510	264,321	O mandad de seus professors próspara en una estada de profesionamente que prosentiano del pro-	264,321	282,821		282,821
5. Internal Services	2570	O	AND THE REAL PROPERTY AND THE PROPERTY AND THE REAL PROPERTY AND THE PROPE	O and the state of the state and household formed a said primate valence, analysis the manner	emerges and statement of the statement o	e de la compara de la compara de la compara de la compara de la compara de la compara de la compara de la comp	O
6. Direction of Central Support Services	2610	O		O		And the same of th	0
 Deduct - Early Retirement or other pension obligations required by state law and included above. 	state law						O
8. Totals		3,161,131	0	3,161,131	3,252,765	0	3,252,765
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)	Actual)	110000000000000000000000000000000000000					3%

CERTIFICATION

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

10 110/19 Date

(130 - 469-9100 Contact Telephone Number

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

Chris McChain

Signature of Superintender

Contact Name (for questions)

	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.
1	

Ine district is unable to waive the limitation by board action and will be fequesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-5. E.g. Waiver application
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 proce
can be found at https://www.isbe.net/Pages/Waivers.aspx .

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

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

- 1. Page 10, Row 78 Admissions Other
- 2. Page 10, Row 81 Other District/School Activity Revenue
- 3. Page 10, Row 87 Rentals Other
- 4. Page 11, Row 107 Other Local Revenues
- 5. Page 11, Row 140 CTE Other
- 6. Page 12, Row 168 Other Restricted Revenue from State Sources
- 7. Page 13, Row 197 Food Service Other
- 8. Page 14, Row 265 Other Restricted Revenue from Federal Sources
- 9. Ed Fund Page 16, Row 56 Other Support Services School Admin
- 10. DS Fund Page 18, Row 171 Debt Services Other
- 11. Trans Fund Page 18, Row 183 Other Support Services
- 12. IMRF Fund Page 20, Row 260 Other Support Services School Admin

Course Fees Athletic Fees iPad Rental Fee Misc. Other

Revenue from VL of Lombard for Shared Vocational

State Library Grant, Other State Programs

Food Commodities from Department of Agriculture Secondary Transitional Experience Program Grant

Administrative Staff Salaries and Benefits

Paying Agent Fees

Deans Stipends and Support Staff Salaries

Medicare Expense for Deans

Glenbard Township High School District No. 87 19-022-0870-17

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	В	C	D	Э	L
	Q	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	IT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION visions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	AMARY INFORMATION 7-1 (105 ILCS 5/17-1)	7	
7	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.	reflects that a "deficit red he plan to Illinois State Boo "deficit reduction plan" al	uction plan" is required as ard of Education (ISBE) wi nd narrative.	s calculated below, then t thin 30 days after accept	he school district is to con ing the audit report. This	nplete the "deficit may require the
<u>ب</u>	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 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.	E guidelines and is includer Les (cell F6) being less thar alance is less than three tir o balance the shortfall wit	in the School District Bu direct expenditures (cell mes the deficit spending, hin the next three years.	dget Form 50-36, beginni f7) by an amount equal t ihe district must adopt ar	ing with page 20. A plan i to or greater than one-thii nd submit an original budg	s required when the d (1/3) of the ending et/amended budget
4	• If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.	quires a deficit reduction p	lan, and one was submitt	ed, an updated (amende	d) budget is not required.	
2	• 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.	reducton plan even thoug	h the FY2020 budget doe	s not, a completed deficit	reduction plan is still req	uired.
		DEFICIT AFR SUMMA (All AFR pages must be c	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	Perating Funds Only (following calculation)		
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	122,061,789	17,219,336	8,293,533	162,975	147,737,633
6	Direct Expenditures	117,497,205	15,720,624	8,125,864		141,343,693
10	Difference	4,564,584	1,498,712	167,669	162,975	6,393,940
7	Fund Balance - June 30, 2019	750,656,69	2,668,664	2,264,648	6,570,389	81,462,758
72						
13			à	100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to 100 to	2 C C C C C C C C C C C C C C C C C C C	
14			ğ	ושווכפת - ווס מפוונוו גפנ	balanceu - no dencir reduction pian is required.	•
15						

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

- 1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 34" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered 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: 1. Cover Page: The Accounting Basis must be Cash or Accrual.	Error Message
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?	
3. Page 3: Financial information must be completed.	Congratulations! You have a balanced AFR.
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	lok
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.	JUK
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.	ОК
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.	ок
Fund 20, Cell D13 must = Cell D41.	ОК
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	ОК
Fund 60, Cell H13 must = Cell H41.	ОК
Fund 70, Celi 113 must = Celi 141.	OK
Fund 80, Celi J13 must = Celi J41.	ОК
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.	ОК
Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	ОК
Fund 20, Cells D38+D39 must = Cell D81.	ОК
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.	ОК
Fund 60, Cells H38+H39 must = Cell H81.	ок
Fund 70, Cells 138+ 139 must = Cell 181.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	Manager Company of the Company of th
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
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	ОК
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	lok
(Cells C74:K74)	1
. 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.	ОК
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	ОК
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.	ОК
2. Page 27: The 9 Month ADA must be entered on Line 78.	OK
3. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	ОК
4. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK OK
5. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK OK