


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

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

School District
 Joint Agreement

School District/ Joint Agreement Information <i>(See instructions on inside of this page.)</i>	Accounting Basis:	Certified Public Accountant Information
School District/ Joint Agreement Number: 01-069-1170-22	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.
County Name: Morgan		Name of Audit Manager: Suzanne Steckel
Name of School District/ Joint Agreement: Jacksonville School District No. 117	Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0	Address: 1395 Lincoln Ave.
Address: 211 W. State St.		City: Jacksonville State: IL Zip Code: 62650
City: Jacksonville		Phone Number: 217-245-5121 Fax Number: 217-243-3356
Email Address: jhadian@isd117.org		IL License Number (9 digit): 066.004993 Expiration Date: 11/30/2021
Zip Code: 62650		Email Address: ssteckel@zescpa.com
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?	*SSE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Steven Ppacek	Township Treasurer Name (type or print):	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: sppacek@isd117.org	Email Address:	Email Address:
Telephone: 217-243-9411 Fax Number: 217-243-6844	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:  10/17/19	Signature & Date:	Signature & Date:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

23. Illinois Administrative Code 100, Subtitle A, Chapter 1, 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 procedure). Note: CD/Disk no longer accepted.
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted with tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, financial notes etc. For embedding instructions see "Opinions & Notes" tab of this form.
 - Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.
 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 necessary.
 - 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.
6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
 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.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the <i>Illinois Government Ethics Act</i> : [5 ILCS 420/4A-101] |
| <input type="checkbox"/> | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2:10-20.19-19-6]; |
| <input type="checkbox"/> | 3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. |
| <input type="checkbox"/> | 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.]. |
| <input type="checkbox"/> | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. |
| <input type="checkbox"/> | 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. |
| <input type="checkbox"/> | 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5]. |
| <input type="checkbox"/> | 10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. |
| <input type="checkbox"/> | 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A]. |
| <input type="checkbox"/> | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed. |
| <input type="checkbox"/> | 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to <i>Illinois School Code</i> [105 ILCS 5/2-3.27, 2-3.28]. |
| <input type="checkbox"/> | 14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to <i>Illinois School Code</i> [105 ILCS 5/3-35.1, 5/10-17, 5/17-1]. |

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

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

PART C - OTHER ISSUES

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided. |
| <input checked="" type="checkbox"/> | 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>1/1/1997</u> (ex: 00/00/0000) |
| <input type="checkbox"/> | 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below. |

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

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

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

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

Date: _____

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

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

- Revenue Code (3110-5p Ed Personnel, 3510-5p Ed Transportation, 3500-Regular/Vocational Transportation, 3105-5p Ed Funding for Children Requiring Services, 3100-5p Ed Private Facilities, 3120-5p Ed Regular Orphanage Individual, 3950- Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Zumbahlen, Eyrh, Surratt, Foote, & Flynn LTD
 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.

Zumbahlen, Eyrh, Surratt, Foote & Flynn, Ltd
 Signature

10/16/19
 mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2	<i>Required to be completed for School Districts only.</i>												
3													
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2018</u> Equalized Assessed Valuation (EAV): <input type="text" value="417,979,839"/>												
8													
9													
10	Rate(s): <input type="text" value="0.032797"/> + <input type="text" value="0.007196"/> + <input type="text" value="0.001945"/> = <input type="text" value="0.041940"/> Working Cash <input type="text" value="0.000398"/>												
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues <input type="text" value="38,395,763"/> Disbursements/Expenditures <input type="text" value="37,996,601"/> Excess/(Deficiency) <input type="text" value="399,162"/> Fund Balance <input type="text" value="24,110,943"/>												
16													
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes <input type="text" value="0"/> + <input type="text" value="0"/> + <input type="text" value="0"/> + <input type="text" value="0"/> + <input type="text" value="0"/> TO/EMP. Orders <input type="text" value="0"/> + <input type="text" value="0"/> + <input type="text" value="0"/>												
22													
23	Other <input type="text" value="0"/> = <input type="text" value="0"/> Total <input type="text" value="0"/>												
24													
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts; <input type="text" value="57,681,218"/>												
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts; <input type="text" value=""/>												
33													
34	Long-Term Debt Outstanding: <input type="text" value=""/>												
35													
36	c. Long-Term Debt (Principal only) <input type="text" value=""/>												
37	Outstanding: <input type="text" value="511"/> <input type="text" value="40,560,000"/>												
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54	Alternate Revenue Source Bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as School Facility Occupation Tax Proceeds.												
55													
56													
57													
58													
59													
60													
61													

A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Jacksonville School District No. 117
District Code: 01-069-1170-22
County Name: Morgan

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	24,110,943.00	0.628	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	38,395,763.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	37,996,601.00	0.990	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	38,395,763.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00		Value	1.40
Possible Adjustment:			0		
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 & 40 & 70	24,110,943.00	228.43	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	105,546.11		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	14,900,563.28		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H37)		40,560,000.00	29.68	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		57,681,217.78		Value	0.20

Total Profile Score: 3.80 *

Estimated 2020 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		12,862,869	305,421	1,685,178	765,058	209,672	623,088	1,601,459	596,410	395,154
5	Investments	120	7,749,443			416,274	154,181	1,068,607	410,419	125	1
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		20,612,312	305,421	1,685,178	1,181,332	363,853	1,691,695	2,011,878	596,535	395,155
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	221,585		1,685,178		146,459				
39	Unreserved Fund Balance	730	20,390,727	305,421		1,181,332	217,394	1,691,695	2,011,878	596,535	395,155
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		20,612,312	305,421	1,685,178	1,181,332	363,853	1,691,695	2,011,878	596,535	395,155

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

1	A	B	L	M	N
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		392,268		
5	Investments	120	65,651		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		457,919		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		741,161	
17	Building & Building Improvements	230		64,313,555	
18	Site Improvements & Infrastructure	240		1,581,144	
19	Capitalized Equipment	250		5,591,625	
20	Construction in Progress	260		461,667	
21	Amount Available in Debt Service Funds	340			1,685,178
22	Amount to be Provided for Payment on Long-Term Debt	350			38,874,822
23	Total Capital Assets			72,689,152	40,560,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	457,919		
34	Total Current Liabilities		457,919		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			40,560,000
37	Total Long-Term Liabilities				40,560,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			72,689,152	
41	Total Liabilities and Fund Balance		457,919	72,689,152	40,560,000

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	16,705,375	2,924,502	2,379,572	923,212	1,288,524	90,202	190,723	569,372	379,598
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	12,829,586	650,000	0	767,325	0	0	0	0	0
FEDERAL SOURCES	4000	3,405,040	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		32,940,001	3,574,502	2,379,572	1,690,537	1,288,524	90,202	190,723	569,372	379,598
Receipts/Revenues for "On Behalf" Payments ²	3998	10,636,720								
Total Receipts/Revenues		43,576,721	3,574,502	2,379,572	1,690,537	1,288,524	90,202	190,723	569,372	379,598
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	20,840,041				475,708				
Support Services	2000	9,927,658	4,269,997		1,604,641	830,526	6,144,753		452,392	239,282
Community Services	3000	740,880	0		0	0				
Payments to Other Districts & Governmental Units	4000	613,384	0	0	0	0	0		0	0
Debt Service	5000	0	0	2,369,709	0	0			0	0
Total Direct Disbursements/Expenditures		32,121,963	4,269,997	2,369,709	1,604,641	1,306,234	6,144,753		452,392	239,282
Disbursements/Expenditures for "On Behalf" Payments ²	4180	10,636,720	0	0	0	0	0		0	0
Total Disbursements/Expenditures		42,758,683	4,269,997	2,369,709	1,604,641	1,306,234	6,144,753		452,392	239,282
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		818,038	(695,495)	9,863	85,896	(17,710)	(6,054,551)	190,723	116,980	140,316
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990		700,000							
Total Other Sources of Funds		0	700,000	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110									
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130							0		
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150									
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160						0			
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									0
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	700,000	
77	Total Other Sources/Uses of Funds		0	700,000	0	0	0	0	0	700,000	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		818,038	4,505	9,863	85,896	(17,710)	(6,054,551)	190,723	(583,020)	140,316
79	Fund Balances - July 1, 2018		19,794,274	300,916	1,675,315	1,095,436	381,563	7,746,246	1,821,155	1,179,555	254,839
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		20,612,312	305,421	1,685,178	1,181,332	363,853	1,691,695	2,011,878	596,535	395,155

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY 1100											
5	Designated Purposes Levies (1110-1120) ⁷		13,247,626	2,808,079		789,082	599,259		163,724	552,062	375,702
3	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	222,088								
8	FICA/Medicare Only Purposes Levies	1150					574,572				
9	Area Vocational Construction Purposes Levy	1160									
0	Summer School Purposes Levy	1170									
1	Other Tax Levies (Describe & Itemize)	1190									
2	Total Ad Valorem Taxes Levied By District		13,469,714	2,808,079	0	789,082	1,173,831	0	163,724	552,062	375,702
PAYMENTS IN LIEU OF TAXES 1200											
4	Mobile Home Privilege Tax	1210	18,498	3,856		1,084	1,612		225	758	516
5	Payments from Local Housing Authorities	1220									
6	Corporate Personal Property Replacement Taxes ⁹	1230	1,743,309				100,000				
7	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
8	Total Payments in Lieu of Taxes		1,761,807	3,856	0	1,084	101,612	0	225	758	516
TUITION 1300											
0	Regular - Tuition from Pupils or Parents (In State)	1311									
1	Regular - Tuition from Other Districts (In State)	1312									
2	Regular - Tuition from Other Sources (In State)	1313									
3	Regular - Tuition from Other Sources (Out of State)	1314									
4	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
5	Summer Sch - Tuition from Other Districts (In State)	1322									
6	Summer Sch - Tuition from Other Sources (In State)	1323									
7	Summer Sch - Tuition from Other Sources (Out of State)	1324									
8	CTE - Tuition from Pupils or Parents (In State)	1331									
9	CTE - Tuition from Other Districts (In State)	1332									
0	CTE - Tuition from Other Sources (In State)	1333									
1	CTE - Tuition from Other Sources (Out of State)	1334									
2	Special Ed - Tuition from Pupils or Parents (In State)	1341									
3	Special Ed - Tuition from Other Districts (In State)	1342	24,413								
4	Special Ed - Tuition from Other Sources (In State)	1343									
5	Special Ed - Tuition from Other Sources (Out of State)	1344									
6	Adult - Tuition from Pupils or Parents (In State)	1351									
7	Adult - Tuition from Other Districts (In State)	1352									
8	Adult - Tuition from Other Sources (In State)	1353									
9	Adult - Tuition from Other Sources (Out of State)	1354									
0	Total Tuition		24,413								
TRANSPORTATION FEES 1400											
2	Regular - Transp Fees from Pupils or Parents (In State)	1411									
3	Regular - Transp Fees from Other Districts (In State)	1412				5,704					
4	Regular - Transp Fees from Other Sources (In State)	1413				447					
5	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
6	Regular Transp Fees from Other Sources (Out of State)	1416									
7	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
8	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
9	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
0	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
1	CTE - Transp Fees from Pupils or Parents (In State)	1431									
2	CTE - Transp Fees from Other Districts (In State)	1432									
3	CTE - Transp Fees from Other Sources (In State)	1433									
4	CTE - Transp Fees from Other Sources (Out of State)	1434									
5	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									

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

1	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443				102,032					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					108,183					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on investments	1510	457,647	7,246	1,492	19,160	4,597	90,202	25,591	12,562	664
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		457,647	7,246	1,492	19,160	4,597	90,202	25,591	12,562	664
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	344,683								
70	Sales to Pupils - Breakfast	1612	9,623								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,638								
74	Other Food Service (Describe & Itemize)	1690	61,360								
75	Total Food Service		420,304								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	49,472								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	68,331								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	20,161	11,251							
82	Total District/School Activity Income		137,964	11,251							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	116,542								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		116,542								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		29,920							
96	Contributions and Donations from Private Sources	1920	11,758								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	16,168								
00	Payments of Surplus Moneys from TIF Districts	1960	97,358	37,578		5,703	8,484		1,183	3,990	2,716
01	Drivers' Education Fees	1970	27,895								
02	Proceeds from Vendors' Contracts	1980									
03	School Facility Occupation Tax Proceeds	1983			2,378,080						
04	Payment from Other Districts	1991									
05	Sale of Vocational Projects	1992									
06	Other Local Fees (Describe & Itemize)	1993									
07	Other Local Revenues (Describe & Itemize)	1999	163,805	26,572							
08	Total Other Revenue from Local Sources		316,984	94,070	2,378,080	5,703	8,484	0	1,183	3,990	2,716
09	Total Receipts/Revenues from Local Sources	1000	16,705,375	2,924,502	2,379,572	923,212	1,288,524	90,202	190,723	569,372	379,598

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	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)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0			0	0			
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	9,791,302	650,000							
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	Total Unrestricted Grants-In-Aid		9,791,302	650,000	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3300)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	376,202								
126	Special Education - Funding for Children Requiring Sp ED Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120	191,899								
129	Special Education - Orphanage - Summer Individual	3130	34,056								
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		602,157	0			0				
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	49,448								
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235	2,787								
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299	1,955								
141	Total Career and Technical Education		54,190	0				0			
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0					0			

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	24,388								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	50,219								
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500				289,122					
153	Transportation - Special Education	3510				478,203					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		767,325	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Truant Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705	2,259,095								
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	48,235								
169	Total Restricted Grants-in-Aid		3,038,284	0	0	767,325	0	0	0	0	0
170	Total Receipts from State Sources	3000	12,829,586	650,000	0	767,325	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060									
180	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-in-Aid Received Directly from Federal Govt		0	0		0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) 2..										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	Title V - Rural Education Initiative (REI)	4107	44,447								
87	Title V - Other (Describe & Itemize)	4199									
88	Total Title V		44,447	0		0	0				
89	FOOD SERVICE										
90	Breakfast Start-Up Expansion	4200									
91	National School Lunch Program	4210	917,048								
92	Special Milk Program	4215									
93	School Breakfast Program	4220	309,043								
94	Summer Food Service Program	4225									
95	Child Adult Care Food Program	4226									
96	Fresh Fruits & Vegetables	4240	25,589								
97	Food Service - Other (Describe & Itemize)	4299									
98	Total Food Service		1,251,680				0				
99	TITLE I										
100	Title I - Low Income	4300	1,196,427								
101	Title I - Low Income - Neglected, Private	4305									
102	Title I - Migrant Education	4340									
103	Title I - Other (Describe & Itemize)	4399	17,018								
104	Total Title I		1,213,445	0		0	0				
105	TITLE IV										
106	Title IV - Safe & Drug Free Schools - Formula	4400	36,795								
107	Title IV - 21st Century Comm Learning Centers	4421									
108	Title IV - Other (Describe & Itemize)	4499									
109	Total Title IV		36,795	0		0	0				
110	FEDERAL - SPECIAL EDUCATION										
111	Fed - Spec Education - Preschool Flow-Through	4600	1,779								
112	Fed - Spec Education - Preschool Discretionary	4605									
113	Fed - Spec Education - IDEA - Flow Through	4620	44,303								
114	Fed - Spec Education - IDEA - Room & Board	4625	449,022								
115	Fed - Spec Education - IDEA - Discretionary	4630									
116	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
117	Total Federal - Special Education		495,104	0		0	0				
118	CTE - PERKINS										
119	CTE - Perkins - Title III E - Tech Prep	4770	26,542								
120	CTE - Other (Describe & Itemize)	4799									
121	Total CTE - Perkins		26,542	0			0				
122	Federal - Adult Education	4810									
123	ARRA - General State Aid - Education Stabilization	4850									
124	ARRA - Title I - Low Income	4851									
125	ARRA - Title I - Neglected, Private	4852									
126	ARRA - Title I - Delinquent, Private	4853									
127	ARRA - Title I - School Improvement (Part A)	4854									
128	ARRA - Title I - School Improvement (Section 1003g)	4855									
129	ARRA - IDEA - Part B - Preschool	4856									
130	ARRA - IDEA - Part B - Flow-Through	4857									
131	ARRA - Title IID - Technology-Formula	4860									
132	ARRA - Title IID - Technology-Competitive	4861									
133	ARRA - McKinney - Vento Homeless Education	4862									
134	ARRA - Child Nutrition Equipment Assistance	4863									
135	Impact Aid Formula Grants	4864									
136	Impact Aid Competitive Grants	4865									
137	Qualified Zone Academy Bond Tax Credits	4866									
138	Qualified School Construction Bond Credits	4867									
139	Build America Bond Tax Credits	4868									

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			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									
241	ARRA - General State Aid - Other Govt Services Stabilization	4870									
242	Other ARRA Funds - II	4871									
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873									
245	Other ARRA Funds - V	4874									
246	ARRA - Early Childhood	4875									
247	Other ARRA Funds VII	4876									
248	Other ARRA Funds VIII	4877									
249	Other ARRA Funds IX	4878									
250	Other ARRA Funds X	4879									
251	Other ARRA Funds Ed Job Fund Program	4880									
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901									
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IIEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLP)	4909									
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	143,937								
260	Federal Charter Schools	4960									
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	102,046								
264	Medicaid Matching Funds - Fee-for-Service Program	4992	80,450								
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	10,594								
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,405,040	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	3,405,040	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		32,940,001	3,574,502	2,379,572	1,690,537	1,288,524	90,202	190,723	569,372	379,598

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	8,693,875	1,684,503	129,773	452,388	28,893	3,301	5,531		10,998,264	10,717,463
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125	562,661	192,600	8,042	69,570	5,541	79			838,493	816,005
Special Education Programs (Functions 1200-1220)	1200	3,851,962	1,155,104	19,331	29,754	3,340		101		5,059,592	5,149,550
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250	627,958	170,906	58,729	288,783	142,432				1,288,808	1,320,555
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400	609,832	117,213	8,264	56,819	14,354		36,274		842,756	794,270
Interscholastic Programs	1500	404,808	9,379	69,103	52,070		15,442			550,802	671,565
Summer School Programs	1600				595					595	8,900
Gifted Programs	1650									0	
Driver's Education Programs	1700	79,698	9,458	8,069	2,432		303			99,960	108,745
Bilingual Programs	1800			24,623						24,623	30,000
Truant Alternative & Optional Programs	1900									0	3,600
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912						1,136,148			1,136,148	1,290,000
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progm - Private Tuition	1922									0	
Total Instruction	1000	14,830,794	3,339,163	325,934	952,411	194,560	1,155,273	41,906	0	20,840,041	20,910,653
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	314,193	52,689	1,652	54					368,588	419,900
Guidance Services	2120	692,424	135,281		2,041					829,746	856,790
Health Services	2130	234,252	17,868	3,609	7,181					262,910	285,377
Psychological Services	2140	303,667	44,767	14,436	223					363,093	372,650
Speech Pathology & Audiology Services	2150	493,048	75,380	2,255	2,015					572,698	580,100
Other Support Services - Pupils (Describe & Itemize)	2190	57,820	3,237		131					61,188	74,600
Total Support Services - Pupils	2100	2,095,404	329,222	21,952	11,645	0	0	0	0	2,458,223	2,589,417
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	340,102	58,603	101,799	30,258	19,159	550			550,471	707,003
Educational Media Services	2220	394,138	109,179	137,021	168,545	303,029	75	261,878		1,373,865	1,509,820
Assessment & Testing	2230			43,905						43,905	55,951
Total Support Services - Instructional Staff	2200	734,240	167,782	282,725	198,803	322,188	625	261,878	0	1,968,241	2,272,774
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310			140,872	11,614		15,881			168,367	199,200
Executive Administration Services	2320	241,137	47,979	4,792	1,783		218			295,919	302,445
Special Area Administration Services	2330	324,323	47,858	19,087	9,560	4,690				405,518	433,296
Tort Immunity Services	2360 - 2370									0	
Total Support Services - General Administration	2300	565,460	95,837	164,751	22,957	4,690	16,109	0	0	869,804	934,941

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,621,780	337,306	31,950	65,601		6,053	1,616		2,064,306	2,241,765
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	1,621,780	337,306	31,950	65,601	0	6,053	1,616	0	2,064,306	2,241,765
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	97,896	10,197	12,195	349		255			120,892	125,815
60	Fiscal Services	2520	156,282	36,430	60,275	31,827		300			285,114	282,270
61	Operation & Maintenance of Plant Services	2540	31,682	14,429	185,830	43,616	66,489		2,299		344,345	227,843
62	Pupil Transportation Services	2550	7,453	3,022	125,172						135,647	178,262
63	Food Services	2560	519,002	135,835	17,553	731,369		467	1,636		1,405,862	1,535,642
64	Internal Services	2570			2,901	1,805					4,706	7,500
65	Total Support Services - Business	2500	812,315	199,913	403,926	808,966	66,489	1,022	3,935	0	2,296,566	2,357,332
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	117,212	11,867	415	130			1,417		131,041	129,650
68	Planning, Research, Development, & Evaluation Services	2620									0	400
69	Information Services	2630									0	
70	Staff Services	2640	91,506	10,250	22,676	10,484	4,310	209			139,435	165,805
71	Data Processing Services	2660									0	
72	Total Support Services - Central	2600	208,718	22,117	23,091	10,614	4,310	209	1,417	0	270,476	295,855
73	Other Support Services (Describe & Itemize)	2900			42						42	200
74	Total Support Services	2000	6,037,917	1,152,177	928,437	1,118,586	397,677	24,018	268,846	0	9,927,658	10,692,284
75	COMMUNITY SERVICES (ED)	3000	410,660	181,164	65,311	76,210	7,495	40			740,880	829,803
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120									0	
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						9,120			9,120	2,000
84	Total Payments to Other Govt Units (In-State)	4100			0			9,120			9,120	2,000
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220						604,264			604,264	607,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						604,264			604,264	607,000
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
00	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
01	Payments to Other Govt Units (Out-of-State)	4400									0	
02	Total Payments to Other Govt Units	4000			0			613,384			613,384	609,000
03	DEBT SERVICES (ED)	5000										
04	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
05	Tax Anticipation Warrants	5110									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
36	Tax Anticipation Notes	5120									0	
37	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
38	State Aid Anticipation Certificates	5140									0	
39	Other Interest on Short-Term Debt	5150									0	
10	Total Interest on Short-Term Debt	5100						0			0	0
11	Debt Services - Interest on Long-Term Debt	5200									0	
12	Total Debt Services	5000						0			0	0
13	PROVISIONS FOR CONTINGENCIES (ED)	6000										
14	Total Direct Disbursements/Expenditures		21,279,371	4,672,504	1,319,682	2,147,207	599,732	1,792,715	310,752	0	32,121,963	33,041,740
15	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										818,038	
17	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
18	SUPPORT SERVICES (O&M)	2000										
19	SUPPORT SERVICES - PUPILS											
20	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
21	SUPPORT SERVICES - BUSINESS											
22	Direction of Business Support Services	2510									0	
23	Facilities Acquisition & Construction Services	2530	7,770								7,770	30,400
24	Operation & Maintenance of Plant Services	2540	1,726,244	322,550	453,134	882,473	871,570	1,519	4,737		4,262,227	4,378,165
25	Pupil Transportation Services	2550									0	
26	Food Services	2560									0	
27	Total Support Services - Business	2500	1,734,014	322,550	453,134	882,473	871,570	1,519	4,737	0	4,269,997	4,408,565
28	Other Support Services (Describe & Itemize)	2900									0	
29	Total Support Services	2000	1,734,014	322,550	453,134	882,473	871,570	1,519	4,737	0	4,269,997	4,408,565
30	COMMUNITY SERVICES (O&M)	3000									0	
31	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
32	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
33	Payments for Regular Programs	4110									0	
34	Payments for Special Education Programs	4120									0	
35	Payments for CTE Programs	4140									0	
36	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
37	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
38	Payments to Other Govt. Units (Out of State)	4400									0	
39	Total Payments to Other Govt Units	4000			0			0			0	0
40	DEBT SERVICES (O&M)	5000										
41	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
42	Tax Anticipation Warrants	5110									0	
43	Tax Anticipation Notes	5120									0	
44	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
45	State Aid Anticipation Certificates	5140									0	
46	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
47	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
48	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
49	Total Debt Services	5000						0			0	0
50	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
51	Total Direct Disbursements/Expenditures		1,734,014	322,550	453,134	882,473	871,570	1,519	4,737	0	4,269,997	4,408,565
52	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(695,495)	
53												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110										
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,634,709			1,634,709	1,634,712
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) ¹¹							735,000			735,000	735,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
172	Total Debt Services	5000			0			2,369,709			2,369,709	2,369,712
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			2,369,709			2,369,709	2,369,712
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,863	
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	872,920	210,135	69,128	223,913	226,992	724	829		1,604,641	1,716,200
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	872,920	210,135	69,128	223,913	226,992	724	829	0	1,604,641	1,716,200
185	COMMUNITY SERVICES (TR)	3000										
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
37	DEBT SERVICES (TR)	5000										
38	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
39	Tax Anticipation Warrants	5110									0	
40	Tax Anticipation Notes	5120									0	
41	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
42	State Aid Anticipation Certificates	5140									0	
43	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
44	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
45	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
46	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
46	(Lease/Purchase Principal Retired) ¹¹										0	
47	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
48	Total Debt Services	5000						0			0	0
49	PROVISION FOR CONTINGENCIES (TR)	6000										
10	Total Disbursements/ Expenditures		872,920	210,135	69,128	223,913	226,992	724	829	0	1,604,641	1,716,200
11	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										85,896	
13	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
14	INSTRUCTION (MR/SS)	1000										
15	Regular Programs	1100		130,689							130,689	118,825
16	Pre-K Programs	1125									0	32,400
17	Special Education Programs (Functions 1200-1220)	1200		315,412							315,412	303,600
18	Special Education Programs - Pre-K	1225									0	
19	Remedial and Supplemental Programs - K-12	1250									0	
20	Remedial and Supplemental Programs - Pre-K	1275									0	
21	Adult/Continuing Education Programs	1300									0	
22	CTE Programs	1400		10,800							10,800	11,185
23	Interscholastic Programs	1500		17,671							17,671	31,510
24	Summer School Programs	1600									0	
25	Gifted Programs	1650									0	
26	Driver's Education Programs	1700		1,136							1,136	1,000
27	Bilingual Programs	1800									0	
28	Truants' Alternative & Optional Programs	1900									0	
29	Total Instruction	1000		475,708							475,708	498,520
30	SUPPORT SERVICES (MR/SS)	2000										
31	SUPPORT SERVICES - PUPILS											
32	Attendance & Social Work Services	2110		5,035							5,035	5,000
33	Guidance Services	2120		17,818							17,818	24,400
34	Health Services	2130		37,778							37,778	76,200
35	Psychological Services	2140		5,104							5,104	4,000
36	Speech Pathology & Audiology Services	2150		6,873							6,873	6,500
37	Other Support Services - Pupils (Describe & Itemize)	2190		6,790							6,790	7,800
38	Total Support Services - Pupils	2100		79,398							79,398	123,900
39	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
40	Improvement of Instruction Services	2210		17,553							17,553	20,130
41	Educational Media Services	2220		51,663							51,663	52,000
42	Assessment & Testing	2230									0	
43	Total Support Services - Instructional Staff	2200		69,216							69,216	72,130
44	SUPPORT SERVICES - GENERAL ADMINISTRATION											
45	Board of Education Services	2310									0	
46	Executive Administration Services	2320		16,070							16,070	19,500

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2				5,267							5,267	14,600
47	Service Area Administrative Services	2330										
48	Claims Paid from Self Insurance Fund	2361										
49	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
50	Unemployment Insurance Pymts	2363									0	
51	Insurance Payments (Regular or Self-Insurance)	2364									0	
52	Risk Management and Claims Services Payments	2365									0	
53	Judgment and Settlements	2366									0	
54	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
55	Reciprocal Insurance Payments	2368									0	
56	Legal Services	2369									0	
57	Total Support Services - General Administration	2300		21,337							21,337	34,100
58	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
59	Office of the Principal Services	2410		80,353							80,353	99,100
60	Other Support Services - School Administration (Describe & Itemize)	2490									0	
61	Total Support Services - School Administration	2400		80,353							80,353	99,100
62	SUPPORT SERVICES - BUSINESS											
63	Direction of Business Support Services	2510		17,106							17,106	18,600
64	Fiscal Services	2520		26,094							26,094	34,000
65	Facilities Acquisition & Construction Services	2530		594							594	1,800
66	Operation & Maintenance of Plant Services	2540		281,246							281,246	317,100
67	Pupil Transportation Services	2550		150,428							150,428	163,030
68	Food Services	2560		87,341							87,341	99,000
69	Internal Services	2570									0	
70	Total Support Services - Business	2500		562,809							562,809	633,530
71	SUPPORT SERVICES - CENTRAL											
72	Direction of Central Support Services	2610		1,434							1,434	
73	Planning, Research, Development, & Evaluation Services	2620									0	
74	Information Services	2630									0	
75	Staff Services	2640		15,979							15,979	19,500
76	Data Processing Services	2660									0	5,400
77	Total Support Services - Central	2600		17,413							17,413	24,900
78	Other Support Services (Describe & Itemize)	2900									0	
79	Total Support Services	2000		830,526							830,526	987,660
80	COMMUNITY SERVICES (MR/SS)	3000									0	
81	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
82	Payments for Regular Programs	4110									0	
83	Payments for Special Education Programs	4120									0	
84	Payments for CTE Programs	4140									0	
85	Total Payments to Other Govt Units	4000		0							0	0
86	DEBT SERVICES (MR/SS)	5000									0	
87	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	
88	Tax Anticipation Warrants	5110									0	
89	Tax Anticipation Notes	5120									0	
90	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
91	State Aid Anticipation Certificates	5140									0	
92	Other (Describe & Itemize)	5150									0	
93	Total Debt Services - Interest	5000								0	0	0
94	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	
95	Total Disbursements/Expenditures			1,306,234						0	1,306,234	1,486,180
96	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(17,710)

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
38	60 - CAPITAL PROJECTS (CP)											
39	SUPPORT SERVICES (CP)	2000										
40	SUPPORT SERVICES - BUSINESS											
41	Facilities Acquisition and Construction Services	2530			232,105	21,671	5,876,967		14,010		6,144,753	6,218,500
42	Other Support Services (Describe & Itemize)	2900									0	
43	Total Support Services	2000	0	0	232,105	21,671	5,876,967	0	14,010	0	6,144,753	6,218,500
44	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
45	PAYMENTS TO OTHER GOVT UNITS (In-State)											
46	Payments to Regular Programs (In-State)	4110									0	
47	Payments for Special Education Programs	4120									0	
48	Payments for CTE Programs	4140									0	
49	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
50	Total Payments to Other Govt Units	4000			0			0			0	0
51	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
52	Total Disbursements/ Expenditures		0	0	232,105	21,671	5,876,967	0	14,010	0	6,144,753	6,218,500
53	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,054,551)	
54	70 - WORKING CASH (WC)											
55	80 - TORT FUND (TF)											
56	SUPPORT SERVICES - GENERAL ADMINISTRATION											
57	Claims Paid from Self Insurance Fund	2361									0	
58	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			302,461						302,461	375,000
59	Unemployment Insurance Payments	2363			3,816						3,816	25,000
60	Insurance Payments (Regular or Self-Insurance)	2364			146,115						146,115	175,000
61	Risk Management and Claims Services Payments	2365									0	
62	Judgment and Settlements	2366									0	
63	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
64	Reciprocal Insurance Payments	2368									0	
65	Legal Services	2369									0	
66	Property Insurance (Buildings & Grounds)	2371									0	
67	Vehicle Insurance (Transportation)	2372									0	
68	Total Support Services - General Administration	2000	0	0	452,392	0	0	0	0	0	452,392	575,000
69	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
70	Payments for Regular Programs	4110									0	
71	Payments for Special Education Programs	4120									0	
72	Total Payments to Other Dist & Govt Units	4000						0			0	0
73	DEBT SERVICES (TF)	5000										
74	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
75	Tax Anticipation Warrants	5110									0	
76	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
77	Other Interest or Short-Term Debt	5150									0	
78	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
79	PROVISIONS FOR CONTINGENCIES (TF)	6000										
80	Total Disbursements/Expenditures		0	0	452,392	0	0	0	0	0	452,392	575,000
81	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										116,980	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530										
349	Operation & Maintenance of Plant Services	2540			1,600		237,682				0	
350	Total Support Services - Business	2500	0	0	1,600	0	237,682	0	0	0	239,282	259,000
351	Other Support Services (Describe & Itemize)	2900									239,282	259,000
352	Total Support Services	2000	0	0	1,600	0	237,682	0	0	0	239,282	259,000
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110										
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110										
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	1,600	0	237,682	0	0	0	239,282	259,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										140,316	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru	Taxes Received (from the	Taxes Received (from 2017	Total Estimated Taxes (from	Estimated Taxes Due (from
3		6-30-19 (from 2017 Levy & Prior Levies) *	2018 Levy)	& Prior Levies)	the 2018 Levy)	the 2018 Levy)
4				(Column B - C)		(Column E - C)
4	Educational	13,247,626		13,247,626	13,708,360	13,708,360
5	Operations & Maintenance	2,808,079		2,808,079	3,007,699	3,007,699
6	Debt Services **	0		0		0
7	Transportation	789,082		789,082	812,762	812,762
8	Municipal Retirement	599,259		599,259	612,006	612,006
9	Capital Improvements	0		0		0
10	Working Cash	163,724		163,724	166,523	166,523
11	Tort Immunity	552,062		552,062	563,061	563,061
12	Fire Prevention & Safety	375,702		375,702	391,689	391,689
13	Leasing Levy	0		0		0
14	Special Education	222,088		222,088	235,030	235,030
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	574,572		574,572	587,554	587,554
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	19,332,194	0	19,332,194	20,084,684	20,084,684
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding	Beginning	Issued	Retired	Outstanding	Ending			
3		July 1, 2018		July 1, 2018 thru	July 1, 2018 thru	Ending	June 30, 2019			
4				June 30, 2019	June 30, 2019					
5	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
6	Total CPPRT Notes						0			
7	TAX ANTICIPATION WARRANTS (TAW)									
8	Educational Fund						0			
9	Operations & Maintenance Fund						0			
10	Debt Services - Construction						0			
11	Debt Services - Working Cash						0			
12	Debt Services - Refunding Bonds						0			
13	Transportation Fund						0			
14	Municipal Retirement/Social Security Fund						0			
15	Fire Prevention & Safety Fund						0			
16	Other - (Describe & Itemize)						0			
17	Total TAWs		0	0	0		0			
18	TAX ANTICIPATION NOTES (TAN)									
19	Educational Fund						0			
20	Operations & Maintenance Fund						0			
21	Fire Prevention & Safety Fund						0			
22	Other - (Describe & Itemize)						0			
23	Total TANs		0	0	0		0			
24	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
25	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
26	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
27	Total GSAACs (All Funds)						0			
28	OTHER SHORT-TERM BORROWING									
29	Total Other Short-Term Borrowing (Describe & Itemize)						0			

	SCHEDULE OF LONG-TERM DEBT									
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemized)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
30	Local Government Program Revenue Bonds-Series 2015	07/16/15	32,000,000	7	31,295,000					
31	Series 2017 General Obligation School Bonds	10/26/17	10,000,000	7	10,000,000					
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			42,000,000		41,295,000	0	0	735,000	40,560,000	38,874,822

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

52 1. Working Cash Fund Bonds	53 2. Funding Bonds	54 3. Refunding Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	5. Tort Judgment Bonds	6. Building Bonds	7. Other <u>Alternate Revenue Source Bonds</u>	8. Other _____	9. Other _____
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**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2018								1,675,315		
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		222,088				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500		7,701		1,492		
7	Drivers' Education Fees				10-1970					27,895	
8	School Facility Occupation Tax Proceeds				30 or 60-1983				2,378,080		
9	Driver Education				10 or 20-3370					50,219	
10	Other Receipts (Describe & Itemize)				--						
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	Total Receipts					0	229,789	0	2,379,572	78,114	
13	DISBURSEMENTS:										
14	Instruction				10 or 50-1000		229,789			78,114	
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				10, 20, 40-2360-2370						
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt				30-5200				1,634,709		
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300				735,000		
20	Debt Services Other (Describe & Itemize)				30-5400						
21	Total Debt Services								2,369,709		
22	Other Disbursements (Describe & Itemize)				--						
23	Total Disbursements					0	229,789	0	2,369,709	78,114	
24	Ending Cash Basis Fund Balance as of June 30, 2019					0	0	0	1,685,178	0	
25	Reserved Fund Balance				714				1,685,178		
26	Unreserved Fund Balance				730	0	0	0	0	0	

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a														
29															
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following:														
32	<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.														
35	Expenditures:														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
46	^a Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).														
47															
48	^b 55 ILCS 5/5-1006.7														

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	722,579	18,582		741,161						741,161
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	56,553,672	7,759,883		64,313,555	50	18,482,185	975,222		19,457,407	44,856,148
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,581,144			1,581,144	20	1,073,030	185,591		1,258,621	322,523
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,416,643	643,160	199,086	2,860,717	10	1,309,891	247,987	199,086	1,358,792	1,501,925
13	5 Yr Schedule	252	2,576,595	226,992	87,780	2,715,807	5	2,079,623	235,173	87,780	2,227,016	488,791
14	3 Yr Schedule	253	17,160		2,059	15,101	3	16,780	380	2,059	15,101	0
15	Construction In Progress	260	1,297,340	461,667	1,297,340	461,667	--					461,667
16	Total Capital Assets	200	65,165,133	9,110,284	1,586,265	72,689,152		22,961,509	1,644,353	288,925	24,316,937	48,372,215
17	Non-Capitalized Equipment	700				330,328	10		33,033			
18	Allowable Depreciation							1,677,386				

A		B		C		D		E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHANGE (PCTC) COMPUTATIONS (2018-2019)									
<i>This schedule is completed for school districts only.</i>									
1	2	3	4	5	6	7	8	9	10
Fund	Account No.	Title	Operating Expense Per Pupil	Amount					
16		LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 9-14, L43, Col F	1412	5,704					
19	TR	Revenues 9-14, L47, Col F	1421	0					
20	TR	Revenues 9-14, L48, Col F	1422	0					
21	TR	Revenues 9-14, L49, Col F	1423	0					
22	TR	Revenues 9-14, L50, Col F	1424	0					
23	TR	Revenues 9-14, L52, Col F	1432	0					
24	TR	Revenues 9-14, L56, Col F	1442	0					
25	TR	Revenues 9-14, L59, Col F	1451	0					
26	TR	Revenues 9-14, L60, Col F	1452	0					
27	TR	Revenues 9-14, L61, Col F	1453	0					
28	TR	Revenues 9-14, L62, Col F	1454	0					
29	OE&M-TR	Revenues 9-14, L109, Col D & F	3410	0					
30	OE&M-TR	Revenues 9-14, L150, Col D & F	3499	0					
31	OE&M-TR	Revenues 9-14, L211, Col D, F	4600	0					
32	OE&M-TR	Revenues 9-14, L212, Col D, F	4605	0					
33	OE&M	Revenues 9-14, L222, Col D	4810	0					
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	832,952					
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	0					
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	0					
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	0					
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	0					
39	ED	Expenditures 15-22, L20, Col K	1910	595					
40	ED	Expenditures 15-22, L21, Col K	1911	0					
41	ED	Expenditures 15-22, L22, Col K	1912	0					
42	ED	Expenditures 15-22, L23, Col K	1913	1,136,148					
43	ED	Expenditures 15-22, L24, Col K	1914	0					
44	ED	Expenditures 15-22, L25, Col K	1915	0					
45	ED	Expenditures 15-22, L26, Col K	1916	0					
46	ED	Expenditures 15-22, L27, Col K	1917	0					
47	ED	Expenditures 15-22, L28, Col K	1918	0					
48	ED	Expenditures 15-22, L29, Col K	1919	0					
49	ED	Expenditures 15-22, L30, Col K	1920	0					
50	ED	Expenditures 15-22, L31, Col K	1921	0					
51	ED	Expenditures 15-22, L32, Col K	1922	0					
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	0					
53	ED	Expenditures 15-22, L102, Col K	4000	733,385					
54	ED	Expenditures 15-22, L114, Col G	3000	613,384					
55	ED	Expenditures 15-22, L114, Col I	3000	599,732					
56	OE&M	Expenditures 15-22, L130, Col K - (G+)	4000	310,752					
57	OE&M	Expenditures 15-22, L139, Col K	4000	0					
58	OE&M	Expenditures 15-22, L151, Col G	4000	871,570					
59	OE&M	Expenditures 15-22, L151, Col I	4000	4,737					
60	DS	Expenditures 15-22, L160, Col I	4000	0					
61	DS	Expenditures 15-22, L170, Col K	5300	0					
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	735,000					
63	TR	Expenditures 15-22, L196, Col K	4000	0					
64	TR	Expenditures 15-22, L206, Col K	5300	0					
65	TR	Expenditures 15-22, L210, Col G	4000	226,992					
66	TR	Expenditures 15-22, L210, Col I	4000	829					
67	MR/SS	Expenditures 15-22, L216, Col K	1125	0					
68	MR/SS	Expenditures 15-22, L216, Col K	1225	0					
69	MR/SS	Expenditures 15-22, L220, Col K	1275	0					
70	MR/SS	Expenditures 15-22, L221, Col K	1300	0					
71	MR/SS	Expenditures 15-22, L224, Col K	1600	0					
72	MR/SS	Expenditures 15-22, L280, Col K	3000	0					
73	MR/SS	Expenditures 15-22, L285, Col K	4000	0					
74	Tot	Expenditures 15-22, L34, Col K	4000	0					
76				6,071,780					
77				36,053,156					
78				3,019,000					
79				11,942,09					
80									
				Total Deductions for OEPP Computation (Sum of Lines 18 - 74)					
				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)					
				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					
				Estimated OEPP (Line 77 divided by Line 78)					

A		B		C		D		E		F	
		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)									
		This schedule is completed for school districts only.		PER CAPITA TUITION CHARGE							
1	2	3	4	5	6	7	8	9	10	11	12
Fund	Sheet Row	Account No. - Title	Amount								
83		LESS OFFSETTING RECEIPTS/REVENUES:									
82	TR	Revenues 9-14, 142, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)							
82	TR	Revenues 9-14, 144, Col F	1413	Regular - Transp Fees from Other Sources (In State)							
85	TR	Revenues 9-14, 145, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)							
87	TR	Revenues 9-14, 146, Col F	1416	Regular Transp Fees from Other Sources (Out of State)							
88	TR	Revenues 9-14, 151, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)							
88	TR	Revenues 9-14, 153, Col F	1433	CTE - Transp Fees from Other Sources (In State)							
90	TR	Revenues 9-14, 155, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)							
91	TR	Revenues 9-14, 157, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)							
92	TR	Revenues 9-14, 158, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)							
92	TR	Revenues 9-14, 159, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)							
92	ED	Revenues 9-14, 175, Col F	1600	Total Food Service							
95	ED-OR&M	Revenues 9-14, 182, Col C,D	1700	Total District/School Activity Income							
95	ED	Revenues 9-14, 184, Col C	1819	Rentals - Regular Textbooks							
97	ED	Revenues 9-14, 188, Col C	1821	Rentals - Other (Describe & Itemize)							
97	ED	Revenues 9-14, 191, Col C	1829	Sales - Other (Describe & Itemize)							
100	ED	Revenues 9-14, 192, Col C	1890	Other (Describe & Itemize)							
101	ED-OR&M	Revenues 9-14, 198, Col C,D,F	1910	Rentals							
102	ED-OR&M	Revenues 9-14, 198, Col C,D,F	1940	Services Provided Other Districts							
103	ED-OR&M-DS-TR-MR/SS	Revenues 9-14, 1104, Col C,D,E,F,G	1991	Payment from Other Districts							
104	ED	Revenues 9-14, 1106, Col C	1993	Other Local Fees (Describe & Itemize)							
105	ED-OR&M	Revenues 9-14, 1132, Col C,D,F	3100	Total Special Education							
109	ED-OR&M-MR/SS	Revenues 9-14, 1141, Col C,D,G	3200	Total Career and Technical Education							
109	ED-MR/SS	Revenues 9-14, 1145, Col C,G	3300	Total Bilingual Ed							
108	ED	Revenues 9-14, 1147, Col C	3360	State Free Lunch & Breakfast							
109	ED	Revenues 9-14, 1146, Col C	3365	School Breakfast Initiatives							
109	ED-OR&M-MR/SS	Revenues 9-14, 1147, Col C,D,G	3370	Driver Education							
111	ED-OR&M	Revenues 9-14, 1155, Col C,D,F,G	3370	Other Education							
111	ED-OR&M-TR-MR/SS	Revenues 9-14, 1155, Col C,D,F,G	3500	Total Transportation							
112	ED	Revenues 9-14, 1156, Col C	3510	Learning Improvement - Change Grants							
113	ED-OR&M-TR-MR/SS	Revenues 9-14, 1157, Col C,D,F,G	3610	Scientific/Literary							
114	ED-TR-MR/SS	Revenues 9-14, 1158, Col C,F,G	3695	Trotant Alternative/Optional Education							
115	ED-OR&M-TR-MR/SS	Revenues 9-14, 1160, Col C,D,F,G	3766	Chicago General Education Block Grant							
116	ED-OR&M-TR-MR/SS	Revenues 9-14, 1161, Col C,D,F,G	3767	Chicago Educational Services Block Grant							
117	ED-OR&M-TR-MR/SS	Revenues 9-14, 1162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant							
118	ED-OR&M-DS-TR-MR/SS	Revenues 9-14, 1163, Col C,D,E,F,G	3780	Technology - Technology for Success							
119	ED-TR	Revenues 9-14, 1164, Col C,F	3815	State Charter Schools							
120	O&M	Revenues 9-14, 1167, Col C	3925	School Infrastructure - Maintenance Projects							
121	ED-OR&M-DS-TR-MR/SS-T-ort	Revenues 9-14, 1168, Col C,G-I	3999	Other Restricted Revenue from State Sources							
122	ED	Revenues 9-14, 1177, Col C	4045	Head Start (Subtract)							
123	ED-OR&M-TR-MR/SS	Revenues 9-14, 1181, Col C,D,F,G	4100	Total Restricted Grants-In-Aid Received Directly from Federal Govt							
124	ED-OR&M-TR-MR/SS	Revenues 9-14, 1188, Col C,D,F,G	4300	Total Title V							
125	ED-MR/SS	Revenues 9-14, 1198, Col C,G	4380	Total Food Service							
126	ED-OR&M-TR-MR/SS	Revenues 9-14, 1204, Col C,D,F,G	4400	Total Title IV							
127	ED-OR&M-TR-MR/SS	Revenues 9-14, 1209, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through							
128	ED-OR&M-TR-MR/SS	Revenues 9-14, 1213, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board							
130	ED-OR&M-TR-MR/SS	Revenues 9-14, 1215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary							
131	ED-OR&M-TR-MR/SS	Revenues 9-14, 1216, Col C,D,F,G	4659	Fed - Spec Education - IDEA - Other (Describe & Itemize)							
132	ED-OR&M-MR/SS	Revenue 9-14, 1221, Col C,D,G	4700	Total CTE - Perkins							
137	ED-OR&M-DS-TR-MR/SS-T-ort	Revenue Adjustments (2224 thru 2511)	4800	Total ARPA Program Adjustments							
138	ED	Revenues 9-14, 1253, Col C	4901	Race to the Top							
139	ED-OR&M-DS-TR-MR/SS-T-ort	Revenues 9-14, 1254, Col C,G-I	4912	Race to the Top-Pre-school Expansion Grant							
160	ED-TR-MR/SS	Revenues 9-14, 1255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)							
161	ED-TR-MR/SS	Revenues 9-14, 1256, Col C,F,G	4909	Title III - Language Im Program - Limited Eng. (LIPLE)							
162	ED-OR&M-TR-MR/SS	Revenues 9-14, 1257, Col C,D,F,G	4920	McKinney Education for Homeless Children							
163	ED-OR&M-TR-MR/SS	Revenues 9-14, 1259, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula							
164	ED-OR&M-TR-MR/SS	Revenues 9-14, 1260, Col C,D,F,G	4932	Title II - Teacher Quality							
169	ED-OR&M-TR-MR/SS	Revenues 9-14, 1261, Col C,D,F,G	4960	Federal Charter Schools							
169	ED-OR&M-TR-MR/SS	Revenues 9-14, 1261, Col C,D,F,G	4961	State Assessment Grants							
167	ED-OR&M-TR-MR/SS	Revenues 9-14, 1262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities							
168	ED-OR&M-TR-MR/SS	Revenues 9-14, 1263, Col C,D,F,G	4991	Medical/Matching Funds - Administrative Outreach							
169	ED-OR&M-TR-MR/SS	Revenues 9-14, 1264, Col C,D,F,G	4992	Medical/Matching Funds - Fee-for-Service Program							
170	ED-OR&M-TR-MR/SS	Revenues 9-14, 1265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)							
171	ED-OR&M-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **							
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learner (Bilingual) Contributions from EBF Funds ***							
174				Total Deductions for PCTC Computation (Line 84 through Line 172)							
175				Net Operating Expense for Tuition Computation (Line 77 minus Line 174)							
176				Total Depreciation Allowance (from page 26, Line 18, Col I)							
177				Total Allowance for PCTC Computation (Line 175 Plus Line 176)							
178				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019							
179				Total Estimated PCTC (Line 177 divided by Line 178) *							
180											
181	*	The total OEPP/PCTC may change based on the data provided. The final amount will be calculated by SBE									
182	**	Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details". Open excel file and use the amount in column X for the selected district.									
183	***	Follow the same instructions as above except under "Reports " select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.									
184											
185		Evidence Based Funding Link: https://www.lsbarnet.org/Reports/edistribution.aspx									

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			137,162	50,000	87,162

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520) 975							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i> 659,116							
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> 117,223							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			21,079,283			21,079,283
20	Support Services:							
21	Pupil	2100			2,537,621			2,537,621
22	Instructional Staff	2200			1,453,391			1,453,391
23	General Admin.	2300			1,338,843			1,338,843
24	School Admin	2400			2,143,043			2,143,043
25	Business:							
26	Direction of Business Spt. Srv	2510		137,998	0	137,998		0
27	Fiscal Services	2520		310,233	975	310,233		975
28	Oper. & Maint. Plant Services	2540			3,942,723	3,942,723		0
29	Pupil Transportation	2550			1,662,895			1,662,895
30	Food Services	2560			832,451			832,451
31	Internal Services	2570		4,706	0	4,706		0
32	Central:							
33	Direction of Central Spt. Srv.	2610			131,058			131,058
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0			0
35	Information Services	2630			0			0
36	Staff Services	2640		151,104	0	151,104		0
37	Data Processing Services	2660		0	0	0		0
38	Other:	2900			42			42
39	Community Services	3000			733,385			733,385
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)							
41	Total			604,041	35,768,548	4,546,764		31,825,825
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	604,041	Total Indirect Costs:		4,546,764
44				Total Direct Costs:	35,768,548	Total Direct Costs:		31,825,825
45				=	1.69%	=		14.29%
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2019										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Jacksonville School District No. 117										
7	01-069-1170-22										
8	Check box if this schedule is not applicable..... <input type="checkbox"/>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget →										
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 39)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing				X	X	X	Illinois Energy Consortium			
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance				X	X	X	Mississippi Valley Intergovernmental Cooperative			
20	Investment Pools				X	X	X	IIIT, ISDLAF/PMA			
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives				X	X	X	Four Rivers Special Education			
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing				X	X	X	NJPA National Joint Powers Alliance - Purchase Coop			
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives				X	X	X	Two Rivers Career Education System			
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

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

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

School District Name: Jacksonville School District No. 117
 RCDT Number: 01-069-1170-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	295,919		295,919	314,850		314,850
2. Special Area Administration Services	2330	405,518		405,518	418,428		418,428
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	120,892	0	120,892	122,455	0	122,455
5. Internal Services	2570	4,706		4,706	5,200		5,200
6. Direction of Central Support Services	2610	131,041		131,041	135,600		135,600
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		958,076	0	958,076	996,533	0	996,533
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							4%

CERTIFICATION

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



 Signature of Superintendent



 Contact Name (for questions)

10-17-19

 Date

217-243-7411

 Contact Telephone Number

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 10, line 74 Other Cafeteria Revenue
2. Page 10, line 81 Yearbook Fees, Student Parking Fees
3. Page 11, line 107 Misc Income, Scrap Metal, P-Card Rebates, BCBS Incentive Fee, & Insurance Claim
4. Page 11, line 140 Elementary Career Awareness
5. Page 12, line 168 Health Community Grant and Library Grant
6. Page 13, line 203 Title I School Improvement & Accountability
7. Page 14, line 265 DORS/Step Grant
8. Page 15, line 41 Lunch Supervisors and Hall Monitors
9. Page 16, line 73 Title I Travel
10. Page 19, line 237 Lunch Supervisors and Hall Monitors

Reference Pages.

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction
 - 2 GASIS 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 "timed" 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 (Individual Only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
 - 12 Only abatement 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)

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD
Certified Public Accountants

CYNTHIA S. FOOTE, CPA

1395 Lincoln Avenue

• MEMBERS •

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Jacksonville, Illinois 62650

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SUZANNE M. STECKEL, CPA

Fax: 217-243-3356

E-mail: staff@zescpa.com

INDEPENDENT AUDITORS' REPORT

**Board of Education
Jacksonville School District No. 117
Jacksonville, Illinois**

We have audited the accompanying financial statements of Jacksonville School District No. 117, which comprise the statement of assets and liabilities arising from cash transactions as of June 30, 2019, and the related statement of revenues received, expenditures disbursed, other sources (uses) and changes in fund balances (All Funds), statements of revenues received (All Funds), and statements of expenditures disbursed, budget to actual (All Funds), for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education and with the cash basis of accounting described in Note 1; this includes determining that the financial reporting provisions of the Illinois State Board of Education and the cash basis of accounting are acceptable bases for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Jacksonville School District No. 117, on the basis of the financial reporting provisions of the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. Also, as described in Note 1, Jacksonville School District No. 117 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Jacksonville School District No. 117, as of June 30, 2019, or the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Jacksonville School District No. 117 as of June 30, 2019, and their respective revenues received and expenditures disbursed, and budgetary results of the expenditures disbursed for the year then ended, on the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Jacksonville School District No. 117's basic financial statements. The information provided on pages 2 through 4, 23 through 34, 35-29 through 35-31, and 36 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 23 through 25, Schedule of Capital Outlay and Depreciation on page 26, Itemization Schedule on page 33, the Schedules for Trust and Agency Funds on pages 35-29 through 35-31, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation on pages 27 and 28, the Indirect Cost Rate – Contracts Paid in Current Year on page 29, the Indirect Cost Rate – Computation on page 30, the Report on Shared Services or Outsourcing on page 31, the Administrative Cost Worksheet on page 32, the Reference Page on page 34, and the Deficit Reduction Calculation on page 36 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The 2018 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated October 17, 2018, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2018 financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 16, 2019, on our consideration of Jacksonville School District No. 117's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jacksonville School District No. 117's internal control over financial reporting and compliance.

Gumbachlen, Eryn, Dumatt, Foke & Elyan, LLC.
Jacksonville IL
October 16, 2019

NOTES TO FINANCIAL STATEMENTS

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

Note 1. Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

(a) Reporting Entity

The District's reporting entity includes the district's governing board and all related organizations for which the district exercises oversight responsibility.

The District's financial statements include the accounts of all District operations. The criteria for including organizations within the District's reporting entity, as set forth in GASB No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34", is financial accountability. A component unit is included in the District's reporting entity if it is both fiscally dependent on the District (the primary government) and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based upon the application of the criteria for inclusion as set forth in GASB No. 61 "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34", there are no component units.

The District participates in joint agreements with Four Rivers Special Education District for special education and Two Rivers Education System for vocational education. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and not included in these financial statements. Detailed financial information may be obtained directly from the District's administrative office located at 211 W. State St, Jacksonville, IL 62650.

(b) Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation - Fund Accounting (continued)

The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District uses the following fund types and account groups:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education levy is included in the Educational Fund.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The Transportation Fund and the Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund, Capital Project Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Capital Projects Fund is used to account for proceeds resulting from bond issues, receipts from other long term financing agreements, or other resources used to finance capital projects, capital leases, or lease purchase agreements.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Tort Fund is used to account for taxes levied or bonds sold for tort immunity or tort judgment purposes.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for fire prevention, safety, energy conservation, or school security projects.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation - Fund Accounting (continued)

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The Agency Funds (Activity Funds) include Student Activity Funds. They account for assets held by the District as an agent for the students. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

Governmental Funds - Measurement Focus

The financial statements of all Governmental Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets.

Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. General fixed assets have been acquired for general governmental purposes. The District records purchases of property and equipment as expenditures of the various Funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District uses the Direct Method in handling planned major maintenance. Expenses arising from planned major maintenance are expensed as they are incurred.

No depreciation has been provided on fixed assets in these financial statements. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The District's capitalization threshold is set at \$2,500; however, state and federal guidelines are followed, if applicable. Depreciation is computed by the straight line method over the estimated useful lives as follows:

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(b) Basis of Presentation - Fund Accounting (continued)

General Fixed Assets and General Long-Term Debt Account Group (continued)

<i>Description</i>	<i>Years</i>
Land	Not Depreciated
Buildings	20-50
Improvements Other than Buildings	20
Capitalized Equipment	3-10

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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.

(c) Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The district maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues 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. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities 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 or financing agreements are included as other financing sources in the appropriate fund on the date received. Related bond principal and financing agreements payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The School District does not utilize encumbrance accounting.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(d) Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 26, 2018 and was amended on June 19, 2019.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1st. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

(e) Investments

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue.

(f) Inventories

Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

(g) Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(h) Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit (savings) accounts. Cash equivalents include amounts in time deposits, and other investments, with original maturities of less than 90 days.

Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District. The 2018 levy was passed by the board on December 19, 2018. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September.

The District receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are collected and remitted to the District by Morgan County. Taxes recorded in these financial statements are from the 2017 and prior tax levies.

Note 3. Changes in General Fixed Assets

	Beginning Balance	Additions	Deletions*	Balance Ending
Land	\$ 722,579	\$ 18,582	\$ 1,297,340	\$ 741,161
Construction In Progress	1,297,340	461,667	1,297,340	461,667
Improvements Other Than Buildings	1,581,144	7,759,883	288,925	1,581,144
Capitalized Equipment	5,010,398	870,152	288,925	5,591,625
Total General Fixed Assets	65,165,133	\$ 9,110,284	\$ 1,586,265	72,689,152
Accumulated Depreciation	22,961,509	\$ 1,644,353	\$ 288,925	24,316,937
Book Value	\$ 42,203,624			\$ 48,372,215

*To remove fully depreciated assets and equipment traded or sold, and to account for construction completed during the year ended June 30, 2019.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

- (a) Teachers' Retirement System of the State of Illinois

Plan description

The District (employer) 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 non-annuitants 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/caifs/fy2018>; 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.

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.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

- (a) Teachers' Retirement System of the State of Illinois (continued)

Benefits provided (continued)

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, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

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 employer, is submitted to TRS by the employer.

On-behalf contributions. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2019, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective NPL associated with the employer, and the employer recognized revenue and expenditures of \$10,431,711 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2019 were calculated to be \$95,891. \$95,935 was actually paid toward this obligation in the current fiscal year.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

(a) Teachers' Retirement System of the State of Illinois (continued)

Contributions (continued)

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$713,341 were paid from federal and special trust funds that required employer contributions of \$70,264. \$66,438 of these contributions were actually paid in the current fiscal year.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as a TRS service credit. For the year ended June 30, 2019, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal allotment.

Pensions Expense

For the year ended June 30, 2019, the employer recognized pension expense of \$162,373 on a cash basis under this plan.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments

(b) 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 an agent multi-employer public pension fund. A summary of IMRF's benefits is provided in the "Benefits Provided" section below. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). The District participates in the Regular Plan.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight 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 Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

NOTES TO FINANCIAL STATEMENTS

Note 4. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

Benefits Provided (continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten 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 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
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2018, the District's membership consisted of 271 retirees and beneficiaries currently receiving benefits, 213 inactive plan members entitled to but not yet receiving benefits, and 262 active plan members for a total of 746 plan members.

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2018 was 11.27%. The District's contribution rate for the calendar year 2019 is 8.74%. The actual contributions paid during the fiscal year ended June 30, 2019 were \$663,824. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 5. Other Post-Employment Benefits

This District participates in two Post Employment benefit plans Other than Pension. The two plans are the Teacher's Health Insurance Security (THIS) Fund and the District's own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Post-Employment Benefits (continued)

(a) Teacher Health Insurance Security

Plan description

The employer participates in the Teacher Health Insurance Security (THIS) Fund (also known as The Teacher Retirement Insurance Program, "TRIP") a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options.

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 the THIS Fund

The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 1.24 percent of pay for the year ended June 30, 2019. The State of Illinois contributions were \$205,009, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.92% during the year ended June 30, 2019. For the year ended June 30, 2019, the employer paid \$135,651, however the required contribution was 152,104.

Further information on the THIS Fund

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" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Post-Employment Benefits

(b) Post-Retirement Health Care Benefits

The District provides post-retirement health, vision and dental benefits for IMRF retirees, IMRF disabled members and IMRF surviving spouses at the same premium rate as active employees. The District also provides post retirement vision and dental for TRS retirees, TRS disabled members or TRS surviving spouses at the same premium as active employees. The same coverage, provisions, deductibles, etc. which apply to active employees also applies to individuals receiving continued insurance coverage. This includes coverage for dependents of members who are insured under the policy on the day immediately before the day the member retires or becomes disabled. The Unfunded Actuarial Liability has not been determined as of June 30, 2019.

Plan Description

The District administers a single-employer defined benefit health, vision and dental plan. Certain District employees as listed above are eligible for post-retirement health, vision, and dental coverage. The plans do not issue a separate publicly available financial report.

Plan Participants

As of June 30, 2019, 40 retirees have elected to continue their health coverage under the District's health insurance plan.

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is to pay on a month by month basis for post-retirement insurance benefits or premiums. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently ranges from \$700 per month (medical) \$7 per month (vision) and \$26 per month (dental) for individual coverage to \$2,557 per month (medical) \$20 per month (vision) and \$138 per month (dental) for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2019, revenue received exceeded expenditures disbursed from this tax, resulting in a restricted balance of \$221,585.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2019, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

B. Restricted Fund Balance (continued)

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$146,459. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

5. School Facility Occupation Tax

Proceeds from the school facility occupation tax and the related expenditures have been included in the Debt Service Fund. At June 30, 2019, revenue received exceeded expenditures disbursed from this tax, resulting in a restricted balance of \$1,685,178. This balance is included in the financial statements as Reserved in the Debt Service Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2019, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2019 amounted to \$2,529,401. This amount is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. There is nothing to report for this classification.

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to the use of the generally accepted accounting principles format. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Non-spendable	Restricted	Committed	Assigned	Un-assigned	Financial Statements – Reserved	Financial Statements – Un-reserved
Educational	0	221,585	2,529,401	0	17,861,326	221,585	20,390,727
Operations & Maintenance	0	0	0	0	305,421	0	305,421
Debt Service	0	1,685,178	0	0	0	1,685,178	0
Transportation	0	1,181,332	0	0	0	0	1,181,332
Municipal Retirement	0	363,853	0	0	0	146,459	217,394
Capital Projects	0	1,691,695	0	0	0	0	1,691,695
Working Cash	0	0	0	0	2,011,878	0	2,011,878
Tort Liability	0	596,535	0	0	0	0	596,535
Fire Prevention and Safety	0	395,156	0	0	0	0	395,156

NOTES TO FINANCIAL STATEMENTS

Note 6. Fund Balance Reporting (continued)

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Note 7. Deposits and Investments

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party.

The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC).

Deposited funds may be invested in certificates of deposit with an established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions.

Deposits of the district's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District. As of June 30, 2019, \$250,603 of the District's bank balance is covered by Federal Deposit Insurance, and \$20,825,414 is covered by specific collateral agreements.

As of June 30, 2019, the depository banks used by the District had pledged \$20,825,414 of the bank balance in federal securities to secure the District's deposits in excess of the amount insured by FDIC. The pledged securities are held by an independent financial institution in the District's name. In addition, a portion of the District's deposits are collateralized as part of a collateralization pool.

Investments

Investments recorded on the Statement of Assets and Liabilities Arising from Cash Transactions consist of certificates of deposits and external investment pools.

NOTES TO FINANCIAL STATEMENTS

Note 7. Deposits and Investments (continued)

Investments Policies

District Policy

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Generally, the District's investing activities are managed under the custody of the District Treasurer. Investing is performed in accordance with investment policies adopted by the District Board complying with the Public Funds Investment Act and the School Code of Illinois. District funds may be invested in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District policy provides that to the extent practicable, investments are matched with anticipated cash flows. Investments are diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity period, a single issuer, or an individual class of securities. Concentration of Credit Risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer.

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the district will not be able to recover the value of its investments or collateral securities in the possession of an outside party. District policy provides that investment collateral is held by a third party custodian with whom the District has a current custodial agreement in the District's name or be held in the name of both parties by the Federal Reserve Bank servicing Illinois.

NOTES TO FINANCIAL STATEMENTS

Note 7. Deposits and Investments (continued)

Investments Policies (continued)
District Policy (continued)

As of June 30, 2019, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than 1
ISDLAF + Inv Pool		
US Govt Money Market and CDs	\$ 2,725,554	\$ 2,725,554
IL Portfolio, IIT Class	6,420,147	6,420,147
Illinois Trust CD Program	719,000	719,000
Total	\$ 9,864,701	\$ 9,864,701

As of June 30, 2019, the District's investment types are not rated. Fair value and book value are the same for the above types.

ISDLAF+ (Investment Pool)

During the year ended June 30, 2019, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials, and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts, and Educational Service Regions with an alternative investment vehicle that will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and bankers' acceptances. At June 30, 2019, the District had \$2,725,554 invested with the ISDLAF+ Multi-Class Series of investments.

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value, as a result of changes in foreign currency exchange rates. The District had no foreign currency risk as of June 30, 2019.

NOTES TO FINANCIAL STATEMENTS

Note 8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Mississippi Valley Intergovernmental Cooperative (MISSVIC). The MISSVIC is a protected self-insurance program of Illinois Public School Districts with multiple members. The Districts do not receive conventional insurance policies but each pay an assessment to be a member of this risk-sharing group. Part of their assessment then goes to buy excess insurance contracts for the group as a whole. A summary of insurance coverage includes property, liability and workers' compensation. The title to all assets acquired by the Cooperative is vested in the group. In the event of termination of the Cooperative, such property shall belong to the then members in equal shares. Each participating District pays all costs, premiums and other fees attributable to its respective participation in the Cooperative, and is responsible for its obligation under any contract entered into with the Cooperative. Reserves for claim losses include provisions for reported claims on a cash basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the reinsurance contracts. For these programs, there has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or prior two years. The significant components of each contract can be obtained from the Cooperative's annual financial report at www.aig.com.

Note 9. Self Insurance-Unemployment Insurance

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured and, therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

Note 10. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Jacksonville School District No. 117 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until Jacksonville School District No. 117 notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2019, the District paid \$584,100 to the Special Education District. Four Rivers Special Education District is a separately audited entity. The special education district's report for the year ended June 30, 2019, can be obtained by writing to Four Rivers Special Education District, 936 W. Michigan Ave., Jacksonville, Illinois 62650.

NOTES TO FINANCIAL STATEMENTS

Note 10. Joint Agreement (continued)

The District also participates in a joint agreement with Two Rivers Education System for vocational education. These funds are distributed equally and equitably in order for high school students to benefit from a hands-on environment where they will be able to learn skills needed to go into the workforce after high school. Two Rivers Education System can be reached at 113 East Main Street, Suite 2, Beardstown Illinois.

Note 11. Commitments and Contingencies

Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2019 may be impaired.

In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Operating Leases

The District has various non-cancelable operating leases for office equipment, facilities, etc. that will expire through June 30, 2022. These leases contain renewal or purchase at fair market value options. The leases run from 12 months to 10 years at monthly payments ranging from \$275 to \$10,511. Rental expenses for those leases consisted of \$191,202 for the year ended June 30, 2019.

Future minimum lease payments under these leases as of June 30 are as follows:

Year Ended	Amount
June 30,	
2020	\$185,666
2021	\$182,683
2022	\$146,344

Capital Project and Construction Commitments

The District entered into various contracts for school building construction and improvements. As of June 30, 2019, the District had construction in progress of \$461,667 and approximately \$1,153,829 in outstanding commitments.

NOTES TO FINANCIAL STATEMENTS

Note 11. Commitments and Contingencies (continued)

Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August of 2019. This results in salaries due at June 30, 2019 of \$2,529,401. This liability is not reflected in the financial statements.

Note 12. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination an employee is reimbursed for any unused accumulated leave. The District has a liability of unused vacation pay in the amount of \$189,857 as of June 30. Vacation pay is charged to operations when taken by the employees of the District.

Note 13. Legal Debt Margin

Equalized Assessed Valuation, 2018 Tax Year	\$ 417,979,839
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$ 57,681,218
Less: Bond Indebtedness subject to limitation	0
Legal Debt Margin	\$ 57,681,218

Alternate revenue source bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as school facility occupation tax proceeds. Therefore, the \$40,560,000 in bonded debt has not been included above.

Note 14. Long-Term Debt Commitments

General Obligation Bonds (Alternate Revenue Source)

	Balance, Beginning 7/1/18	Proceeds	Decrease	Balance, Ending 6/30/19
Series 2015 Bonds	\$ 31,295,000	-0-	\$ 735,000	\$ 30,560,000
Series 2017 Bonds	10,000,000	-0-	-0-	10,000,000
Total	\$ 31,295,000	-0-	\$ 735,000	\$ 40,560,000

NOTES TO FINANCIAL STATEMENTS

Note 14. Long-Term Debt Commitments (continued)

General Obligation Bonds (Alternate Revenue Source) (continued)

2015 General Obligation School Bonds (Alternate Revenue Source)

The 2015 General Obligation School Bonds (Alternate Revenue Source) were issued on July 16, 2015 in the amount of \$32,000,000. Principal is to be paid each January 1, starting January 1, 2018. Interest payable on July 1 and January 1. Interest rates range from 2% to 5%. Date of maturity is January 1, 2040.

The annual cash flow requirements of principal and interest on the 2015 General Obligation School Bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2020	\$ 770,000	\$ 630,342	\$ 1,400,342
2021	820,000	1,237,584	2,057,584
2022	870,000	1,204,784	2,074,784
2023	925,000	1,169,984	2,094,984
2024	980,000	1,132,984	2,112,984
2025	1,035,000	1,103,584	2,138,584
2026	1,085,000	1,072,534	2,157,534
2027	1,140,000	1,038,627	2,178,627
2028	1,220,000	981,627	2,201,627
2029	1,305,000	920,627	2,225,627
2030	1,390,000	855,377	2,245,377
2031	1,480,000	785,877	2,265,877
2032	1,565,000	726,677	2,291,677
2033	1,650,000	664,077	2,314,077
2034	1,740,000	598,077	2,338,077
2035	1,835,000	527,607	2,362,607
2036	1,930,000	452,372	2,382,372
2037	2,035,000	372,760	2,407,760
2038	2,145,000	287,290	2,432,290
2039	2,260,000	197,200	2,457,200
2040	2,380,000	101,150	2,481,150
Total	\$ 30,560,000	\$ 16,061,141	\$ 46,621,141

2017 General Obligation School Bonds (Alternate Revenue Source)

The 2017 General Obligation School Bonds (Alternate Revenue Source) were issued on October 26, 2017 in the amount of \$10,000,000. Principal is to be paid each January 1, starting January 1, 2030. Interest payable on July 1 and January 1. Interest rates range from 3.5% to 4%. Date of maturity is January 1, 2043.

The annual cash flow requirements of principal and interest on the 2017 General Obligation School Bonds are as follows:

NOTES TO FINANCIAL STATEMENTS

Note 14. Long-Term Debt Commitments (continued)

General Obligation Bonds (Alternate Revenue Source) (continued)

Year Ended June 30,	Principal	Interest	Total
2020	\$	183,337	\$ 183,338
2021		366,675	366,675
2022		366,675	366,675
2023		366,675	366,675
2024		366,675	366,675
2025		366,675	366,675
2026		366,675	366,675
2027		366,675	366,675
2028		366,675	366,675
2029		366,675	366,675
2030	100,000	366,675	466,675
2031	140,000	362,675	502,675
2032	165,000	357,075	522,075
2033	185,000	350,475	535,475
2034	210,000	343,075	553,075
2035	235,000	334,675	569,675
2036	265,000	325,275	590,275
2037	295,000	314,675	609,675
2038	320,000	302,875	622,875
2039	330,000	290,075	620,075
2040	340,000	276,875	616,875
2041	2,155,000	263,275	2,418,275
2042	2,480,000	184,100	2,664,100
2043	2,780,000	97,300	2,877,300
Total	\$ 10,000,000	\$ 7,652,512	\$ 17,652,512

Note 15. Recently Issued and Adopted Accounting Standards

In the fiscal year ending June 30, 2019, the District implemented GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*, GASB Statement No. 81 – *Irrevocable Split-Interest Agreements*, GASB Statement No. 82 – *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*, GASB Statement No. 83 – *Certain Asset Retirement Obligations*, GASB Statement No. 85 – *Omnibus 2017*, GASB Statement No. 86 – *Certain Debt Extinguishment Issues*, and GASB Statement No. 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* and all had no impact on the District's financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 15. Recently Issued and Adopted Accounting Standards (continued)

The Governmental Accounting Standards Board (GASB) has approved the following:

Statement No. 84, Fiduciary Activities
Statement No. 87, Leases
Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
Statement No. 90, Majority Equity Interests- and amendment of GASB Statement No. 14 and No. 61

When they become effective, application of these standards may restate portions of these financial statements.

Note 16. Interfund Transfer

The Tort Fund transferred \$700,000 to the Operations & Maintenance Fund to assist with projects for the year ended June 30, 2019. This transfer was permanent and will not be paid back in subsequent years.

Note 17. Subsequent Events

Events that occur after the statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Jacksonville School District No. 117 through October 16, 2019, the date which the financial statements were available to be issued, and concluded that no additional subsequent events have occurred that would require additional recognition in the financial statements or disclosure in the notes to the financial statements.

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

ACTIVITY FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2019

	Balance		Receipts		Dis-		Balance
	7/1/2018	6/30/2019			bursements	6/30/2019	
ACTIVITY FUND							
850	Admin. Courtesy Fund	\$ 64	\$ 0	\$ 0	\$ 0	\$ 64	
851	Central Office Refreshments	980	164	420	724	724	
856	Interest	45	45	0	90	90	
857	Interest on Investments	7,095	933	348	7,680	7,680	
Jacksonville High School:							
900	Athletics - Other	24,131	36,899	38,972	22,058	22,058	
901	Baseball	10,041	43,028	43,019	10,050	10,050	
902	J'ettes	44	500	477	67	67	
903	Cheerleader	2,309	7,632	7,901	2,040	2,040	
904	Cross Country	2,453	16,980	13,742	5,691	5,691	
905	FCA	3	0	0	3	3	
906	Football	1,210	18,389	19,115	484	484	
907	Boys Basketball	9,102	18,890	24,925	3,067	3,067	
908	Boys Thanksgivng Tourney	15,147	3,613	1,780	16,980	16,980	
909	Girls Basketball	19	12,440	11,182	1,277	1,277	
910	Girls Soccer	13,279	10,641	7,512	16,408	16,408	
911	Girls Tennis	794	2,292	2,451	635	635	
912	Girls Track and Field	1,954	1,554	1,865	1,643	1,643	
913	Golf	2,368	5,062	4,311	3,119	3,119	
914	Boys Soccer	2,592	73,938	71,855	4,675	4,675	
915	Softball	9	4,205	1,735	2,479	2,479	
916	Swimming Boys	739	1,038	1,007	770	770	
917	Boys Tennis	639	93	113	619	619	
919	Boys Track and Field	804	1,000	0	1,804	1,804	
920	Volleyball	6,455	30,390	33,181	3,664	3,664	
921	Warcup Memorial	255	0	0	255	255	
922	Wrestling Tourney	1,559	6,320	3,526	4,353	4,353	
923	Swimming Girls	950	1,499	1,017	1,432	1,432	
930	Art Club	111	0	0	111	111	
931	C Club	842	0	0	842	842	
932	CVE Foundation	142	0	70	72	72	
934	Class of 2020	4,323	3,070	2,596	4,797	4,797	
935	Future Farmers of America	19,947	26,586	39,568	6,965	6,965	
936	French Club	126	0	0	126	126	
937	German Club	2,928	43	186	2,785	2,785	
938	HS Computer Club	27	0	0	27	27	
939	Science Club	9,265	2,725	5,248	6,742	6,742	
940	JHS Band and Concessions	549	8,346	7,949	946	946	

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

ACTIVITY FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2019

	Balance 7/1/2018	Receipts	Dis- bursements	Balance 6/30/2019
941 Acapella Choir	\$ 1,252	\$ 3,154	\$ 3,485	\$ 921
942 JHS Scholastic Bowl	410	219	254	375
943 Class of 2013	381	0	0	381
944 Class of 2014	480	0	0	480
945 Class of 2015	1,677	0	499	1,178
946 Class of 2016	1,119	0	0	1,119
947 Class of 2011	3,483	0	0	3,483
948 Class of 2018	738	0	0	738
949 Class of 2019	990	11,428	9,489	2,929
950 Child Care Experience	483	286	231	538
951 Crimson J	19,944	2,640	16,538	6,046
952 Crimson Times	378	160	518	20
953 Drama Productions	13,490	10,137	19,330	4,297
954 Ag Farm	30,201	15,805	8,047	37,959
955 Foreign Language	382	0	0	382
956 GAPP	7,835	15,210	11,160	11,885
957 National Honor Society	2,093	1,194	1,111	2,176
959 Refreshments:				
Class of 2021	1,236	0	1,222	14
Class of 2022	0	12,448	7,476	4,972
General	15,541	12,222	18,782	8,981
Agendas	7,362	298	5,245	2,415
Advisory	292	0	0	292
DECA	576	7,126	7,361	341
After Prom	411	3,924	4,122	213
Business Dept.	618	0	0	618
Credit Recovery	18,514	2,200	5,050	15,664
Interact Club	145	19	70	94
PE Game Day	467	626	304	789
Trinity Church	2,534	950	859	2,625
Business Class Trip	3,420	8,446	8,790	3,076
Winter Guard	180	0	0	180
Woods	100	0	0	100
Weight Room	266	0	0	266
Girl Power	196	0	0	196
Listening to Youth	0	0	0	0
Popcorn Pep Club	13	520	66	467
Vocational Student of the Mo	500	0	0	500
ALS	0	85	50	35
HS Welding	5,627	656	2,212	4,071
Student Government	9,297	12,308	11,677	9,928
960 Bass Fishing	0	9,492	5,668	3,824

JACKSONVILLE SCHOOL DISTRICT NO. 117
Jacksonville, Illinois

ACTIVITY FUND
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2019

	Balance 7/1/2018	Receipts	Dis- bursements	Balance 6/30/2019
Jacksonville Middle School:				
975 Band	\$ 5,541	\$ 11,256	\$ 10,345	\$ 6,452
976 Cheerleaders	135	15,018	13,644	1,509
977 Courtesy Fund	240	0	240	0
978 Ecology Club	126	0	0	126
979 Academic & Athletic Boosters	596	0	0	596
980 FAMILY	103	0	0	103
981 Fundraising	24,462	10,077	13,061	21,478
982 Lounge	565	0	0	565
983 Media Center	19	91	0	110
984 Pep Club	1,751	14,779	12,680	3,850
985 Pom Pon	999	7,122	6,957	1,164
986 Field Trip	3,337	8,286	9,161	2,462
987 Student Government	3,082	2,658	1,705	4,035
988 Tournament Account	77,520	53,694	56,960	74,254
989 Yearbook	4,669	235	4,385	519
875 Eisenhower School Fund	5,164	5,958	5,464	5,658
876 Eisenhower Store Fund	108	0	0	108
878 Franklin School Fund	0	0	0	0
879 Franklin Teachers	0	0	0	0
881 Lincoln School Fund	6,367	5,594	8,004	3,957
882 Lincoln Teachers Fund	2,323	0	182	2,141
883 Lincoln Book Smart Fund	52	0	0	52
884 Murrayville School Fund	19,929	2,248	3,313	18,864
885 Murrayville School Fund	3,672	0	0	3,672
886 Murrayville School Fund	89	0	0	89
887 North Fund	12,412	5,877	9,501	8,788
890 South Fund	7,670	6,503	3,992	10,181
893 Washington Pepsi Fund	45	675	575	145
894 Washington School Fund	10,035	0	0	10,035
895 Elementary Music	41	0	0	41
859 Sp Ed Tech	400	0	0	400
860 Sp Ed LD	270	2,167	363	2,074
866 Sp Ed Gifted	172	0	0	172
867 Early Years	3,368	839	0	4,207
	<u>\$ 491,193</u>	<u>\$ 622,945</u>	<u>\$ 656,219</u>	<u>\$ 457,919</u>

\$65,651 of the ending balance is invested

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

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ILLINOIS SOCIETY OF CPA

AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education

Jacksonville School District No. 117

Jacksonville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jacksonville School District No. 117, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Jacksonville School District No. 117's basic financial statements, and have issued our report thereon dated October 16, 2019. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jacksonville School District No. 117's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jacksonville School District No. 117's internal control. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jacksonville School District No. 117's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gumbablin, Ceyth, Stewart, Fook & Flynn, LLC
Jacksonville, Illinois

October 16, 2019

ZUMBAHLEN, EYTH, SURRATT, FOOOTE & FLYNN, LTD

Certified Public Accountants

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• MEMBERS •

ILLINOIS SOCIETY OF CPA

AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education

Jacksonville School District No. 117

Jacksonville, Illinois

Report on Compliance for Each Major Federal Program

We have audited Jacksonville School District No. 117's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jacksonville School District No. 117's major federal programs for the year ended June 30, 2019. Jacksonville School District No. 117's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jacksonville School District No. 117's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jacksonville School District No. 117's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Jacksonville School District No. 117's compliance.

Opinion on Each Major Federal Program

In our opinion, Jacksonville School District No. 117, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of Jacksonville School District No. 117 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jacksonville School District No. 117's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Yunbalin Eayth, Dumatt, Foble & Elynn, LLC
Jacksonville, Illinois
October 16, 2019

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	• If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.					
5	• If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	32,940,001	3,574,502	1,690,537	190,723	38,395,763
9	Direct Expenditures	32,121,963	4,269,997	1,604,641		37,996,601
10	Difference	818,038	(695,495)	85,896	190,723	399,162
11	Fund Balance - June 30, 2019	20,612,312	305,421	1,181,332	2,011,878	24,110,943
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME Jacksonville School District No. 117	RCDT NUMBER 01-069-1170-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066.004993
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Steven Placek	NAME AND ADDRESS OF AUDIT FIRM Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd. 1395 Lincoln Ave. Jacksonville, IL 62650	E-MAIL ADDRESS: ssteckel@zescpa.com
ADDRESS OF AUDITED ENTITY <i>(Street and/or P. O. Box, City, State, Zip Code)</i> 211 W. State St. Jacksonville, IL 62650	NAME OF AUDIT SUPERVISOR Suzanne Steckel	CPA FIRM TELEPHONE NUMBER 217-245-5121
		FAX NUMBER 217-243-3356

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

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))
- n/a

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

Jacksonville School District No. 117
01-069-1170-22
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)

Jacksonville School District No. 117
01-069-1170-22
SINGLE AUDIT INFORMATION CHECKLIST

n/a * ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

Jacksonville School District No. 117
01-069-1170-22

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 3,405,040
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		117,223
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(80,450)

AFR TOTAL FEDERAL REVENUES:

\$ 3,441,813

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid administrative fees not included in revenue

\$ 4,252

ADJUSTED AFR FEDERAL REVENUES

\$ 3,446,065

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues

Column D

\$ 3,446,063

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Rounding

\$ 2

ADJUSTED SEFA FEDERAL REVENUE: \$ 3,446,065

DIFFERENCE: \$ -

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
U.S. Dept. of Education passed through Illinois State Board of Education:											
Title I - Low Income (M)	84.010A	2018-4300	515,928	536,512	905,678			146,762		1,052,440	1,135,680
Title I - Low Income (M)	84.010A	2019-4300		659,915				1,136,636	197,171	1,333,807	1,333,807
Title I - School Improvement & Accountability (M)	84.010A	2019-4331		17,018				48,741	73,491	122,232	122,232
Total CFDA 84.010A			515,928	1,213,445	905,678	0		1,332,139	0	2,508,479	
Title II - Teacher Quality	84.367A	2018-4932	67,594	66,434	98,787			35,241		134,028	194,680
Title II - Teacher Quality	84.367A	2019-4932		77,503				118,655	70,000	188,655	235,328
Total CFDA 84.367A			67,594	143,937	98,787	0		153,896	0	322,683	
Title V - Rural Education Initiative	84.358B	2019-4107		44,447				45,247	13,370	58,617	58,617
Total CFDA 84.358B			0	44,447	0	0		45,247	0	58,617	
Title IVA - Student Support & Academic Enrichment	84.424A	2018-4400	1,141	13,792	3,844			11,089		14,933	25,370
Title IVA - Student Support & Academic Enrichment	84.424A	2019-4400		23,003				27,949	34,791	62,740	62,740
Total CFDA 84.424A			1,141	36,795	3,844	0		39,038	0	77,673	
Federal Special Ed - IDEA - Room & Board	84.027A	2018-4625	393,423	266,958	499,228			161,153		660,381	N/A
Federal Special Ed - IDEA - Room & Board	84.027A	2019-4625		182,063				243,103	20,071	263,174	N/A

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
U.S. Dept. of Education passed through Four Rivers Special Education District:											
Federal Special Ed - IDEA - Flow Through	84.027A	2018-4620	25,734	19,426	44,508			652		45,160	49,915
Federal Special Ed - IDEA - Flow Through	84.027A	2019-4620		24,877				48,865		48,865	52,446
Total CFDA 84.027A			419,157	493,324	543,736	0		453,773	0	1,017,580	
U.S. Dept. of Education passed through Two Rivers Career Education System:											
Federal Special Ed - IDEA - Preschool	84.173	2018-4600	985	984	1,969					1,969	1,969
Federal Special Ed - IDEA - Preschool	84.173	2019-4600		795				1,589		1,589	1,589
Total CFDA 84.173			985	1,779	1,969	0		1,589	0	3,558	
Total Special Education Cluster			420,142	495,103	545,705	0		455,362	0	1,021,138	
U.S. Dept. of Education passed through Illinois Dept. of Human Services:											
Perkins	84.048	2018-4770	27,417		27,417					27,417	27,417
Perkins	84.048	2019-4770		26,542				26,542		26,542	26,542
Total CFDA 84.048			27,417	26,542	27,417	0		26,542	0	53,959	
U.S. Dept. of Education passed through Illinois Dept. of Human Services:											
Rehabilitation Services - STEP - 2018	84.126	46CWF00010	14,388	500	14,888					14,888	17,697
Rehabilitation Services - STEP - 2019	84.126	46CXF00010		10,094				16,288		16,288	17,697
Total CFDA 84.126			14,388	10,594	14,888	0		16,288	0	31,176	
Total U.S. Dept. of Education			1,046,610	1,970,863	1,596,319	0		2,068,512	0	4,073,725	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

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

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

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
National School Lunch Program (M)	10.555	2018-4210	757,788	156,710	757,788		156,710			914,498	N/A
National School Lunch Program (M)	10.555	2019-4210		760,338			767,432			767,432	N/A
Government Donated Commodities (non-cash) (M)	10.555	2018	85,302		85,302					85,302	N/A
Government Donated Commodities (non-cash) (M)	10.555	2019		70,381			70,381			70,381	N/A
U.S. Dept. of Agriculture passed through Department of Defense:											
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2018	46,420		46,420					46,420	N/A
Fresh Fruits and Vegetables (non-cash) (M)	10.555	2019		46,842			46,842			46,842	N/A
Total CFDA 10.555			889,510	1,034,271	889,510	0	1,041,365	0	0	1,930,875	
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
School Breakfast Program (M)	10.553	2018-4220	238,373	52,067	238,373		52,067			290,440	N/A
School Breakfast Program (M)	10.553	2019-4220		256,975			260,018			260,018	N/A
Total CFDA 10.553			238,373	309,042	238,373	0	312,085	0	0	550,458	
Total Child Nutrition Cluster			1,127,883	1,343,313	1,127,883	0	1,353,450	0	0	2,481,333	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients			
J.S. Dept. of Agriculture passed through Illinois State Board of Education:											
Fresh Fruits and Vegetables	10.582	2018-4240	35,089		35,089					35,089	N/A
Fresh Fruits and Vegetables	10.582	2019-4240		25,589				30,840		30,840	N/A
Total CFDA 10.582			35,089	25,589	35,089	0		30,840	0	65,929	
Total U.S. Dept. of Agriculture											
			1,162,972	1,368,902	1,162,972	0		1,384,290	0	2,547,262	
J.S. Dept. of Health and Human Services passed through Illinois Dept. of Healthcare and Family Services:											
Medicaid Administrative Outreach	93.778	2018-4991	74,032	30,423	104,455					104,455	N/A
Medicaid Administrative Outreach	93.778	2019-4991		75,875				103,936		103,936	N/A
Total CFDA 93.778			74,032	106,298	104,455	0		103,936	0	208,391	
Total U.S. Dept. of Health and Human Services											
			74,032	106,298	104,455	0		103,936	0	208,391	
Grand Total Federal Awards			2,283,614	3,446,063	2,863,746	0		3,556,738	0	408,894	6,829,378

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Jacksonville School District No. 117

01-069-1170-22

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

Year Ending June 30, 2019

Note 1: Basis of Presentation³

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jacksonville School District No. 117 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁵

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Jacksonville School District No. 117 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Jacksonville School District No. 117 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$70,381	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$46,842	Total Non-Cash \$117,223

Note 5: Other Information

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

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

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

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

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

JACKSONVILLE SCHOOL DISTRICT NO. 117
01-069-1170-22
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ended June 30, 2019

Note 6	Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements-Expenditures	
	Total expenditures per schedule of expenditures of federal awards	\$ 3,556,738
	Medicaid administrative fees not reported in financial statements	(4,252)
	Government donated commodities not reported in financial statements	(117,223)
	Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	<u>\$ 3,435,263</u>

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I	1,332,139
10.553, 10.555	Child Nutrition Cluster	1,353,450
	Total Amount Tested as Major	\$2,685,589

Total Federal Expenditures for 7/1/18-6/30/19 \$3,556,738

% tested as Major 75.51%

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

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

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

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

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

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

Jacksonville School District No. 117
01-069-1170-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹	2019- N/A	2. THIS FINDING IS:	<input type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior Year?
				Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

¹⁴ Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹⁵ See §200.521 *Management decision* for additional guidance on reporting management's response.

Jacksonville School District No. 117

01-069-1170-22

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2019- N/A	2. THIS FINDING IS:	<input type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year?
				Year originally reported?

3. Federal Program Name and Year:

4. Project No.:

5. CFDA No.:

6. Passed Through:

7. Federal Agency:

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Jacksonville School District No. 117
01-069-1170-22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2018-001	The District's accounting functions are controlled by a limited number of individuals resulting in the inadequate segregation of duties.	Resolved
2018-002	See Finding 2018-001 above	Resolved - See Finding 2018-001 above
2018-003	See Finding 2018-001 above	Resolved - See Finding 2018-001 above

¹⁹ When possible, all prior findings should be on the same page

²⁰ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

