DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196 DUPO, ILLINOIS

ILLINOIS SCHOOL DISTRICT REPORT AND ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2019

DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196

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FINANCIAL STATEMENTS



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

To the Board of Education Dupo Community Unit School District No. 196 Dupo, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Dupo Community Unit School District No. 196 (the District) as of and for the year ended June 30, 2019, and the related notes to the 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, as described in Note 1. 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 fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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 Dupo Community Unit School District No. 196 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than



Board of Education Dupo Community Unit School District No. 196 Dupo, Illinois

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 above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Dupo Community Unit School District No. 196 as of June 30, 2019, or the changes in financial position, for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Dupo Community Unit School District No. 196 as of June 30, 2019, and its revenues received, expenditures disbursed, other sources (uses), and changes in fund balances for the year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as 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 the Dupo Community Unit School District No. 196's basic financial statements as listed in the table of contents. information provided on pages 6 through 9, supplementary schedules on pages 28 through 30, statistical section on pages 31 through 38, report on shared services or outsourcing on page 39, administrative costs worksheet on page 40, itemization schedule on page 41, deficit annual financial report summary information on page 42, audit checklist/balancing schedule on page 43, schedule of the District's proportionate share of the net pension liability - Teachers' Retirement System of the State of Illinois on page 79, schedule of employer contributions - Teachers' Retirement System of the State of Illinois on page 80, notes to the schedule of the District's proportionate share of the, net pension liability and schedule of employer contributions - Teachers' Retirement System of the State of Illinois on page 81, multiyear schedule of changes in net pension liability and related ratios - Illinois Municipal Retirement Fund on page 82, multiyear schedule of contributions - Illinois Municipal Retirement Fund on page 83, notes to the schedule of contributions - Illinois Municipal Retirement Fund on page 84, Schedule of Changes in Assets, Liabilities, and Fund Balance Arising from Cash Transactions - Student Activity Agency Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures for 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 not a required part of the basic financial statements.

The supplementary schedules on pages 28 through 30, statistical section on pages 31 through 33 (except for the average daily attendance figure included in the computation of operating expense per pupil on page 32 and per capita tuition charge on page 33), itemization schedule on page 41, the schedule of expenditures of federal awards on pages 46-47, and the schedule of changes in assets, liabilities, and fund balance arising from cash transactions – student activity agency fund on pages 86-88 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

Board of Education Dupo Community Unit School District No. 196 Dupo, Illinois

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The information provided on pages 6 through 9, average daily attendance figure included in the computation of operating expense per pupil on page 32 and per capita tuition charge on page 33, estimated indirect cost rate – contracts paid in current year on pages 34-37, estimated indirect cost rate – computation of page 38, report on shared services or outsourcing on page 39, administrative costs worksheet on page 40, deficit annual financial report summary information on page 42, audit checklist/balancing schedule on page 43, annual federal financial compliance report cover on page 44, reconciliation of federal revenues on page 45, schedule of the District's proportionate share of the net pension liability - Teachers' Retirement System of the State of Illinois on page 81, notes to the schedule of the District's proportionate share of the net pension liability and schedule of employer contributions - Teachers' Retirement System of the State of Illinois on page 82, multiyear schedule of changes in net pension liability and related ratios - Illinois Municipal Retirement Fund on page 83, multiyear schedule of contributions - Illinois Municipal Retirement Fund on page 85 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 in the Schedule of Expenditures of Federal Awards was subjected to the auditing procedures applied by us and our report dated December 12, 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 December 13, 2019, on our consideration of the District'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 the District's internal control over financial reporting and compliance.

Scheffel Boyle
Belleville, Illinois

December 13, 2019

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

X School District
Joint Agreement

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

Illinois School District/Joint Agreement Annual Financial Report * June 30, 2019

	ict/Joint Agreement Information tructions on inside of this page.)	<u>A</u> s	ccounting Basis: CASH	Certified Public Accountant Information				
School District/Joint Agreement N 50-082-1960-26	Number:		ACCRUAL	Name of Auditing Firm: Scheffel Boyle				
County Name: St. Clair				Name of Audit Manager: Dale Holtmann				
Name of School District/Joint Agreement: Dupo Community Unit School District No. 196				Address: 222 East Main Street				
Address: 600 Louisa Street		Submit elect	Filing Status: ronic AFR directly to ISBE	City: Belleville	State: Zip Code: 62220			
City: Dupo		Click	on the Link to Submit:	Phone Number: 618-277-8100	Fax Number: 618-277-9307			
Email Address: kcarpenter@dupo196.org			Send ISBE a File	IL License Number (9 digit): 065-026956	Expiration Date: 9/30/2021			
Zip Code: 62239			0	Email Address: dale.holtmann@scheffelboyle.com				
Annual Financial Report Type of Auditor's Report Issued: Qualified Unqualified X Adverse Disclaimer		X YES NO Are Federal e X YES NO Is all Single A X YES NO Were any fine	BE Use Only					
X Reviewed by District Superintendent/Administrator		Reviewed by To Name of Township:	ownship Treasurer (Cook County only)	Reviewed by Regional Superintendent/Cook ISC				
District Superintendent/Administrator Name (Type or Print); Dr. Kelly Carpenter		Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print): Susan Sarfaty				
Email Address: kcarpenter@dupo196.org		Email Address;		Email Address: ssarfaty@stclair.k12.il.us				
Telephone: 618-286-3812	Fax Number:	Telephone:	Fax Number:	Telephone: 618-825-3900	Fax Number: 618-825-3999			
Signature & Date:		Signature & Date:		Signature & Date:				

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).

^{*}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)

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

23. Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. Submit AFR Electronically

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

Attachment Manager Link

AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
 These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see
 "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
 Federal Single Audit 2 CFR 200.500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).

 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

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

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	A - FINDINGS
X	 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] One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/10-20.21;19-6]. 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]. 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.]. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority. 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. 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]. 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, 20-5]. 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]. 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]. Substantial, or systematic misclassific
The second secon	 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]. 14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE FORM 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
PART B	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	 The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]. 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. The district has issued school or teacher orders for wages as permitted in Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]. 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	C - OTHER ISSUES
	 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. 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. 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. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000) If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2019, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue.

Payments should only be listed once.

	- Elitabelia Charles de mante para para y 18 11 y des bacca describe
Dat	e:

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)
Direct Receipts/Revenue
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)
Total 0

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:	
Programme in the second and the seco	The state of the s
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	The part of the pa
	Parties and the second
	**
	1
	Page 1

Scheffel Boyle Name of Audit Firm (print)	
Name of Audit Firm (print)	

The undersigned offirms 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.

Scheffel Boyh

12/13/2019 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

	Α	В	С	D	Е	F G	Н	ПП	J	K	L	M
4						FINANCIAL P	ROFILE INFORMATION	•				
1 2	1	THAT I CONTINUE TO THE THE CONTINUE TO THE CON										
3	Requ	iired :	to be c	ompleted for School Di	stric	ts only.						
4]											
5 6	A.	Ta	x Rate	s (Enter the tax rate - ex:	.0150) for \$1.50)						
7				Tax Year <u>2018</u>		Fouglized Assesse	ed Valuation (EAV):	parameter an	71,127,326			
8				TON TOUT MONEY		aquonica rissessi	• • • • • • • • • • • • • • • • • •	L	71,127,320			
9				Educational		Operations &	Transportation		Combined Total		Working Cash	
10	R	ate(s):	:	0.020000	+	Maintenance 0.005000 +	0.002000] _ [0.027000		0.00050	าก
11				An exercise of Processing along the resource and a second treatment to the second state of the second secon	: 1	n kangana ada ari na adama kininki ki ki kininki nahinih mada di Madalin dia adalah mada ada a		J				
13 14	В.	Re	sults o	of Operations *								
1-7						Disbursements/						
15				Receipts/Revenues	,	Expenditures	Excess/ (Deficiency)		Fund Balance			
16				10,456,451		9,848,083	608,368) L	5,945,249			
17 18		*		numbers shown are the susportation and Working Ca		entries on Pages 7 & 8, lines 8	3, 17, 20, and 81 for the Ed	ucationa	I, Operations & Maint	tenance,		
19			irans	portation and Working C	3311 F	unus.						
20	c.	Sh	ort-Te	rm Debt **								
21				CPPRT Notes	ı	TAWs	TANs	1	TO/EMP. Orders	· ·	GSA Certificates	
22				O	+		O	+	0	+	and everyth always decreased a salegue secures. States express	0 +
23 24				Other		Total						
25		**	The r	0 numbers shown are the su	m of	entries on page 24.						
28	_											
29	D.		_	m Debt	arm r	lebt allowance by type of disti	rict					
30		Cii	cck are	applicable box for lotte-ti	E1111 C	iebt anowance by type or dist	100					
31			m (6.9% for elementary an	d hig	h school districts,	9,815,571					
32 33		X	b.	13.8% for unit districts.								
34		Lo	ng-Ter	m Debt Outstanding:								
35 36			_	Lana Taum Daha (Duin si		_ I\		ł				
37			L.	Long-Term Debt (Princi Outstanding:		Frank Tank	6,226,572	A CONTRACTOR OF THE CONTRACTOR				
30						\$ THE PARTY OF	0,220,372	- C - C - C				
40 41	E.			Impact on Financial P			11					
42				pie, check any of the follow eets as needed explaining		items that may have a materia item checked.	ii impact on the entity's fin	ianciai po	osition during future i	eporting	g perioos.	
44			h-W-s	ending Litigation								
45				laterial Decrease in EAV								
46		-	~	laterial Increase/Decrease	in E	nrollment						
47			А	dverse Arbitration Ruling								
48			P	assage of Referendum								
49			T	axes Filed Under Protest								
50				•		ew or Illinois Property Tax Ap	oeal Board (PTAB)		•			
51 52		Ĺ.,	0	ther Ongoing Concerns (D)escri	be & Itemize)						
53		Co	mment.	s:								
54		-						*************	······································	************		
55												
56		Ì										
57 58												
b		ŧ			•••••					***********		
60 61												
011												

	A B	С	D	E	F	G	Н	1	K	L M	N	O F	QR
1				*								-	
2					ED FINANCIAL PROFILE S								
3 4				•	g website for reference to t		•						
4				https://www.is	be.net/Pages/School-District-Fina	ncial-Profile.asp	<u> </u>						
5													
6													
7		District Name:	Dupo Community Unit School District No. 196										
8		District Code:	50-082-1960-26										
9		County Name:	St. Clair										
11	4	Fried Dalamas As Davi	anua Batini				T-1-1		D-41-	6		4	
12	1.	Fund Balance to Rev	enue Ratio: nce (P8, Cells C81, D81, F81 & I81)	Funds 10 2), 40, 70 + (50 & 80 if negative)		Total 5,945,249.00	,	Ratio 0.569	Score Weight		4 0.35	
13			renues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20			10,456,451.00		0.303	Value		1.40	
14			t Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund			0.00			value		1.40	
15			061, C:D65, C:D69 and C:D73)	wiilus i uliu	3 10 00 20		0.00	,					
15 16 17	2.	Expenditures to Rev	•				Total		Ratio	Score		4	
17		•	enditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20) & 40		9,848,083.00)	0.942	Adjustment		0	
18 19		Total Sum of Direct Rev	enues (P7, Cell C8, D8, F8, & I8)	Funds 10, 2), 40 & 70,		10,456,451.00)		Weight		0.35	
19		Less: Operating Deb	t Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fund	s 10 & 20		0.00)					
20		_	061, C:D65, C:D69 and C:D73)						0	Value		1.40	
21		Possible Adjustment:											
20 21 22 23 24 25 26 27	9	Dave Cach on Hands					Total		D	£		4	
24	3.	Days Cash on Hand:	vestments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20	140 & 70		Total 5,945,249.00	1	Days 217.33	Score Weight		4 0.10	
25			enditures (P7, Cell C17, D17, F17 & I17)	•), 40 divided by 360		27,355.79		217.55	Velgii		0.40	
26		rotal ball of billest exp		1 01103 10, 21	, 40 divided by 500		21,333.13	,		Value		0.40	
27	4.	Percent of Short-Tern	n Borrowing Maximum Remaining:				Total		Percent	Score		4	
28			nts Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20	8 40		0.00		100.00	Weight		0.10	
28 29 30		EAV x 85% x Combined	Tax Rates (P3, Cell J7 and J10)	(.85 x EAV)	x Sum of Combined Tax Rates		1,632,372.13	3		Value		0.40	
30	-												
31	5.	_	Debt Margin Remaining:				Total		Percent	Score		2	
32 33		Long-Term Debt Outsta	-				6,226,572.00		36.56	Weight		0.10	
34		Total Long-Term Debt A	Miowea (P3, Ceii H31)				9,815,570.99	}		Value		0.20	
35									Tat	al Profile Score		3.80 3	k
35 36 37									101	ai Fronie Score	:•	3.80	
37							Estimato	d 2020 Fina	ncial Pro	file Designation	. DECC	OGNITION	
38							Latinate	G ZUZU FIIId	nciai F10	ine Designation	i. <u>nece</u>	CHILION	
39 40							Profile Score may c						
40							nation, page 3 and		of mandated	d categorical paym	ents. Final s	core	
41						will be	e calculated by ISBE	Ε.					
72													

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

	A	В	С	D	E	F	G	Н	1 1	J	K
1	ASSETS		(10)	(20) Operations &	(30)	(40)	(50) Municipal	(60)	(70)	(80)	(90) Fire Prevention &
2	(Enter Whole Dollars)	Acct.#	Educational	Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		3,629,017	347,542	265,282	428,722	727,897	and the control of the second series in the control of the series of the control of	1,539,968	338,417	158,155
5	Investments	120				Actions and are the property of the same o		nongermana annong angeldy i a a magel browley annonen i a si		. In this parties of the first first and the second of the	
6	Taxes Receivable	130			***	- Marian Maria Company (Maria Compan				erlingsgrow had a group to proper all more plant plant (12 more), and a state of the last	. apparent representative region of transportation represents as
7	Interfund Receivables	140								and containing the state of the	and the second s
8	Intergovernmental Accounts Receivable	150									<u> </u>
9	Other Receivables	160								a kananan mananan naga i kananan sahan sahan mengani sa samahan naga	Common open common common common open common common open common open common common open co
10	Inventory	170									
11	Prepaid Items	180		}							Ĺ
12	Other Current Assets (Describe & Itemize)	190						parangh yan mayan kanga kanga kanga kata ka Pilongo A Salama kanga kanga kanga ka kananang ka			•
13	Total Current Assets		3,629,017	347,542	265,282	428,722	727,897	0	1,539,968	338,417	158,155
14	CAPITAL ASSETS (200)	2									
15	Works of Art & Historical Treasures	210					periode and the second		I I	anton a contrar contrar and a contrar and a large of the	
16	Land	220									
17	Building & Building improvements	230							Establish 1		
18	Site Improvements & Infrastructure	240							Paragonal at the		
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340							LC-10-29-11		
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets	TAIL COMPANY OF THE PARTY OF TH	granitation programmers	- In a common and the convenience of the	mentalis atapparatus di Serenito	er a men el presentant proportion de la company de la comp	raignatus sagrificativas contentrativas p	ng namini sakingga na masa maga ay mata ang	later and one probability of the		
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410		10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	S S S S S S S S S S S S S S S S S S S	PORTER OF THE PARTY OF THE PART	7 - P. P. S.	and the second s		SHIP AND PARTY OF THE PARTY OF	Contract de la Contraction de
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	-	Allenare							<u> </u>
28	Contracts Payable	440									(
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	and the state of t								
31	Payroll Deductions & Withholdings	480	1								İ
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493			AND A STATE OF THE PARTY OF THE						
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		erik engan periodik kenjanjah dibanjah dibanjan dibanjah dibanjah dibanjah dibanjah dibanjah dibanjah dibanjah Banjan	Ages of the same and the same substitution of	an an a see that was materially become an early	er fram Halling (1904) er men Albande in Albande.	ere intended agree out i problet let place to the compare to be all	and the contract of the contra	bioministra i reconstruire de la compansión de la compans	
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	199,967	gent timere in him our o't had reliable distribution in the second of th	and payer and Problem is to be less had being a file.	anne e saint sette mariente (seus de la president de mariel messe	728,241	ris en su el Millouri e primitario in republicati de la Califación de la Califación de la Califación de la Cal	A trace of the San their state of the best and a close of the best of the desire of the second of th	againe a de como lo color de en 1. Calcularo esta de altanes estado	are extensive a historia in more de altra an arran
39	Unreserved Fund Balance	730	3,429,050	347,542	265,282	428,722	(344)	0	1,539,968	338,417	158,155
40	Investment in General Fixed Assets								faratisiai.		
41	Total Liabilities and Fund Balance		3,629,017	347,542	265,282	428,722	727,897	0	1,539,968	338,417	158,155

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

	A	В	L	M	N
1				Account	Groups
	ASSETS				General Long-Term
2	(Enter Whole Dollars)	Acct.#	Agency Fund	General Fixed Assets	Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1	sage, 1125a Swift Million	166,664	ان المنافق المراجعة br>والمراجعة المراجعة ا	Antenia de la composición del composición de la composición del composición de la co
5	Investments	120	200,001		
6	Taxes Receivable	130			Committee of the state of
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	And the second s		
10	Inventory	170			
11	Prepaid Items	180	na propagati kalinda i i i i i i i i i i i i i i i i i i i		
12	Other Current Assets (Describe & Itemize)	190	gyglennejnejn mag stjagteggjellegje state francis i i i kistoriot a yya ya , y jen .		
13	Total Current Assets		166,664		
-	CAPITAL ASSETS (200)		100,004		
14			and the first star for the star of the sta		e Distribuições autorios acomo dos de
15	Works of Art & Historical Treasures	210	vigge - Comment		
16	Land	220		69,455	
17	Building & Building Improvements	230		17,672,081	
19	Site Improvements & Infrastructure	240 250		6,573,379	To galley with
20	Capitalized Equipment Construction in Progress	250		2,773,521	
21	Amount Available in Debt Service Funds	340		87,851	265 202
22	Amount to be Provided for Payment on Long-Term Debt	350			265,282 5,961,290
23	Total Capital Assets			27,176,287	6,226,572
_	CURRENT LIABILITIES (400)		sayeran sayeran sayera	27,170,207	U,LZU,JTE
24		7.44			
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	166,664		
34	Total Current Liabilities		166,664		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			6,226,572
37	Total Long-Term Liabilities				6,226,572
38	Reserved Fund Balance	714	and the second and the second		
39	Unreserved Fund Balance	730	Control of the contro		
40	Investment in General Fixed Assets	15		27,176,287	
41	Total Liabilities and Fund Balance	and the second s	166,664	27,176,287	6,226,572

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	В	С	D I	E	F	G	Н		J	K
1		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description (Enter Whole Dollars) 2	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3 RECEIPTS/REVENUES										
4 LOCAL SOURCES	1000	1,900,078	708,430	721,401	139,818	341,918	0	49,336	624,160	35,175
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	49,965	0		0	1				
6 STATE SOURCES	3000	6,264,444	0	0	318,832	7,016	O	0	0	0
7 FEDERAL SOURCES	4000	1,025,548	0	0	0	-	0	0	0	0
8 Total Direct Receipts/Revenues		9,240,035	708,430	721,401	458,650	CONTRACTOR - 1 The Albert Andrea better entitling in a secretar productive temporal and an in-	0	49,336	624,160	35,175
9 Receipts/Revenues for "On Behalf" Payments ²	3998	3,619,938			makan di professionale di mandrida del Professione del Profess		AND THE RESIDENCE OF THE PARTY		THE PERSON ASSESSMENT OF THE PERSON OF THE P	The Professional American and American Association (Association and Association Association and Association Association and Association Association Association Association Association Association Association Association
10 Total Receipts/Revenues		12,859,973	708,430	721,401	458,650	362,682	0	49,336	624,160	35,175
11 DISBURSEMENTS/EXPENDITURES		Mary Jakes 18 Confe	ens continued to							
12 Instruction	1000	5,286,029	1			90,210			Kalabalan da Kalaba Kalabalan da Kalabalan da Kalaba	ostaTariniki ng 111 gan
13 Support Services	2000	3,280,905	588,401		575,309	The residence of the second se	0	T.	437,265	0
14 Community Services	3000	Contract of the second	The second secon		AND AND THE PERSON NAMED IN THE PERSON NAMED I	228,232	10/10/2017 10:10:10:10:10:10:10:10	-	437,263	0
	4000	19,315		_		-				
		98,124	0	0	. 0	The state of the s	0	-	0	0
16 Debt Service	5000	0	0	839,468	. 0	7		14. 14. 14. 1 <u> </u>	0	0
17 Total Direct Disbursements/Expenditures		8,684,373	588,401	839,468	575,309	318,587	0	1,130,140,140	437,265	
18 Disbursements/Expenditures for "On Behalf" Payments 2 19 Total Disbursements/Expenditures	4180	3,619,938 12,304,311	588,401	839,468	575,309	0 318,587	0	_	437,265	. 0
A memoration registrate contribution to the same interface that the contribution of th	3		the same of the sa	Manufacture of the state of the	The state of the s	The second of th	en artigene, och medlemesse sekonominen som til de stormester i det filmet. Filmen i medle sem siste sekonominen medle medle sekonomine i Andri de Fritzen.	A	THE SAME THE SAME THE PROPERTY OF THE PROPERTY	
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		555,662	120,029	(118,067)	(116,659)	44,095	0	49,336	186,895	35,175
21 OTHER SOURCES/USES OF FUNDS			and the second of the second of the second	Commence of the commence of			antago and regardores of a contract of the		Saja Estada de Santa	A CONTRACTOR
22 OTHER SOURCES OF FUNDS. (7000)										
23 PERMANENT TRANSFER FROM VARIOUS FUNDS		-								
24 Abolishment of the Working Cash Fund 12	7110				3-7/11/2016/99					
25 Abatement of the Working Cash Fund 12	7110			gg gan at page 1905 page agreem a property of the state of page 1905 page 19		ļ	egonggoringe i dingsigs med dy an gine of the color and perfection between		em central souther southers were to the collection factors as the	a franklinde andersomher orbeiter White and an account management
26 Transfer of Working Cash Fund Interest	7120 7130									
27 Transfer Among Funds 28 Transfer of Interest	7140				or a little god a since energies is needy accommon make and and attended to the de-			and the second s	and the second s	na nana mandalan dan menungkan dan kepadahan berasakan dan berasakan dan berasakan dan berasakan dan berasakan
29 Transfer from Capital Project Fund to O&M Fund	7150	######################################					77.640.5EVENEVE		964 64 F S S L F S L	Was Productive
	7160									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund										
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170			- California de la completa de la c La completa de la completa del completa de la completa de la completa del completa de la completa del la completa del la completa de la completa			The second of			
31 Fund 5				A CONTRACTOR OF THE PROPERTY O						
32 SALE OF BONDS (7200)			and the state of t	Secretary statement and secretary					77	
33 Principal on Bonds Sold	7210			The second secon			and a second control of the second control of the second control of the second control of the second control of			apadje moje sa pjeta i trakti nationa, ma sa nadaje da na sa
74 Premium on Bonds Sold	7220		and the contract of the contra		the product of the second second by the collection of the second		TORONTO TRANSPORTO CON PROVINCIO PROGRAMMO E PER EL PROGRAMMO	T NATION OF LATTER SOME MADE ANALYSIS AND ADMINISTRATION OF THE PARTY	andigue introoperana të sjerëk (je q narrajorasjarranë të karra të	and the second
35 Accrued Interest on Bonds Sold 36 Sale or Compensation for Fixed Assets ⁶	7230 7300			nan, maker soskiminos moženom i s kon se ini mozeni i s	anne en en emperar anagemente destructurans estados.	And the second s	rant succession as construct our differences and con-		anterior and the contract of the color of the same of the color of the	and the property of the country of t
36 Sale or Compensation for Fixed Assets 37 Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38 Transfer to Debt Service to Pay Principal on Capital Leases	7500			0						
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41 Transfer to Capital Projects Fund	7800						0			
42 ISBE Loan Proceeds	7900									
43 Other Sources Not Classified Elsewhere	7990			The second secon	· processor composable to the form to place to the state of the st		and the desired of the specific of the specific property and the specific property of the specif			
44 Total Other Sources of Funds	teranganya	0	0	0	0	0	O	0	O	0
45 OTHER USES OF FUNDS (8000)	3540.30					BESSELVE VICES		2004年最高超過25時	建筑线线线	

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

П	A	В	С	D	E	F	G	Н	l l	·J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)						Security				
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48	Transfer of Working Cash Fund Interest 12	8120							0		
49	Transfer Among Funds	8130		Alexandra Tarani Canada I							
50	Transfer of Interest	8140	The state of the s	en algemente de la grande (en 1 en	jagalah pada sajah pagalajaja (1964 sasa	gar nyana na i gan k adipigan naariiyo ayna ayn aynay yanayannan anadon		Kaladas ir bistinis (serigusi stajina litas aus iserii sad.		or man and an orange on materials and translations are not to the	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430						A MANAGEMENT OF THE PROPERTY O			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440			44.5						
58	Taxes Piedged 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					500000000000000000000000000000000000000				
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630					h in the second				
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		The section of the se							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910				arrefor an il terminali di materia con politica scienti di con contratto di contrato i di contrato i di contrato	and the property of the proper	an annual of the state of the s			published and the second of th
75	Other Uses Not Classified Elsewhere	8990				The state of the s	The second secon		and the second s	gazangan o sa modina nombh-pal-gift is gill s'y in ciriod	generation program or intelligent control of graphics (if all not a land) break and is a few formation of the control of the
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		555,662	120,029	(118,067)	(116,659)	44,095	0	49,336	186,895	35,175
79	Fund Balances - July 1, 2018		3,073,355	227,513	383,349	545,381	683,802	0	1,490,632	151,522	122,980
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										~~~
81	Fund Balances - June 30, 2019		3,629,017	347,542	265,282	428,722	727,897	0	1,539,968	338,417	158,155

	A	В	С	D	E.	F	G	Н		J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	777				The second secon	Special reason (provided and local black real for	Print Bloden According to the control of the College of the Astron		alacen a decidence
5	Designated Purposes Levies (1110-1120) 7	Ben Duranco.	1,298,766	324,692	705,657	129,876	137,190		22,731	615,417	32,469
6	Leasing Purposes Levy 8 Leasing Purposes Levy	1130	32,469		1,00,001	225,0.0					
7	Special Education Purposes Levy	1140	25,976					ongga om eng i sindigi ya payan an oli ifa kapinigagi iga a pembeligi e			100
8	FICA/Medicare Only Purposes Levies	1150				11/10/07/07/04/05/06	159,101				
9	Area Vocational Construction Purposes Levy	1160						and and the second seco			
10	Summer School Purposes Levy	1170	worth, and an form the control of the definition								
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		1,357,211	324,692	705,657	129,876	296,291	0	22,731	615,417	32,469
13	PAYMENTS IN LIEU OF TAXES	1200		100							
14	Mobile Home Privilege Tax	1210	6,964	1,666	3,677	666	1,466		100	3,165	167
15	Payments from Local Housing Authorities	1220				and the second of the state of				tit -tyreiten Olevini, og det skriver og betyden og skriver og skriver og betyden skriver og betyden skriver o	
16	Corporate Personal Property Replacement Taxes 9	1230	222,936		6,719		31,471				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290			(In terms on a material and a security for the second days be shall also be a second district.)	For a complete well-bear and the complete of the bearing portune that are the complete to the complete the co					
18	Total Payments in Lieu of Taxes	APPROXIMENT OF THE	229,900	1,666	10,396	666	32,937	0	100	3,165	167
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	200						Charles and the second		
21	Regular - Tuition from Other Districts (In State)	1312	28,963	and the second				100			
22	Regular - Tuition from Other Sources (In State)	1313	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~								
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	3,465								
25 26	Summer Sch - Tuition from Other Districts (In State) Summer Sch - Tuition from Other Sources (In State)	1322 1323									
27	Summer Sch - Tuition from Other Sources (Strate)	1324						40.00			100000000000000000000000000000000000000
28	CTE - Tuition from Pupils or Parents (In State)	1331									and the first
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (in State)	1333	The second secon								
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									La Cartina
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344	•••••								1.5
36 37	Adult - Tuition from Pupils or Parents (In State)	1351									
38	Adult - Tuition from Other Districts (In State) Adult - Tuition from Other Sources (In State)	1352 1353									Harasa (
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition	1334	32,628								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412					Talenta Maria Salah				
44	Regular - Transp Fees from Other Sources (in State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	Section of the sectio			ha hali pada ka disabi ka shikin da saka a ka ga saka ka da sha masa sa sa sa					10.00
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp, Fees from Pupils or Parents (In State)	1421	52-1954-4-54								1
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				region delimination in the management against many constraints of the state of the					Maria de la companya della companya
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				and decrease the declarate spaces and general residence and					AN AND ST
50	Summer Sch - Transp, Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (in State)	1431									
52 53	CTE - Transp Fees from Other Districts (In State) CTE - Transp Fees from Other Sources (In State)	1432				anner () face the dated the best purpose face as a particle operation way of					
1 33	Cit - Hanspirees nonconner sources (in state)	1433	uwranu Alich Gweith (1996) (1997) (1997)	· 安徽 和 经股份的 (13-10 文字) 多 (14-15) 第	an an arabin asiyo ninasi di Saliki di	!	perior content and beautiful and	. wyasio byystel di alika		en our de la compara de la	rate programma and reference (1 - 2016) 10 1-1

A B C D E F G H I I	(80) Tort	
Description (Enter Whole Dollars)	Tort 5,578	Safety 3 2,539
55 Special Ed Transp. Fees from Other Sources (Date) (1445) 1445 144		
Special Ed. * Transp Fees from Other Sources (Out of State) 1444		
Adult - Transp Fees from Other Sources (In State) 1452		
Adult - Transp Fees from Other Sources (Out of State) 1458		
Adult - Transp Feas from Other Sources (Out of State) 1456		
Total Transportation Fees 1500		
Farmings on Investments 1510 1520 15,348 9,276 12,690 26,505 26,505		
1520		
FOOD SERVICE 1600	5,578	2,539
Section Service Section Service Section Sect	3,3/6	۷,339
Sales to Pupils - Lunch 1611 65,864 70 Sales to Pupils - Breakfast 1612 9,433 71 Sales to Pupils - A la Carte 1613 47,599 72 Sales to Pupils - Other (Describe & Itemize) 1614 73 Sales to Adults 1620 3,411 74 Other Food Service (Describe & Itemize) 1690 75 Total Food Service 126,307 76 DISTRICT/SCHOOL ACTIVITY INCOME 1700 77 Admissions - Athletic 1711 11,100 78 Admissions - Other (Describe & Itemize) 1719 79 Fees 1720 14,565 80 Book Store Sales 1730 81 Other District/School Activity Revenue (Describe & Itemize) 1790 8,202 82 Total District/School Activity Income 33,867 0 83 TEXTBOOK INCOME 1800 84 Rentals - Regular Textbooks 1811 29,213		who also have the second
To Sales to Pupils - Breakfast 1612 9,433 To Sales to Pupils - A la Carte 1613 47,599 To Sales to Pupils - Other (Describe & Itemize) 1614 To Other Food Service (Describe & Itemize) 1690 To Other Food Service (Describe & Itemize) 1690 To Other Food Service 126,307 To Other Food Service 1700 11,100 To Admissions - Athletic 1711 11,100 To Admissions - Other (Describe & Itemize) 1719 To Fees 1720 14,565 To Other District/School Activity Revenue (Describe & Itemize) 1790 To Other District/School Activity Revenue (Describe & Itemize) 1790 To Other District/School Activity Income 33,867 0 TeXTBOOK INCOME 1800 TeXTBOOK INCOME 1800 To Other District Regular Textbooks 1811 29,213 To Other District Regular Textbooks 1811 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800		
Test		A. Santa
72 Sales to Pupils - Other (Describe & Itemize) 1614		
73 Sales to Adults 1620 3,411 74 Other Food Service (Describe & Itemize) 1690 75 Total Food Service 126,307 76 DISTRICT/SCHOOL ACTIVITY INCOME 1700 77 Admissions - Athletic 1711 11,100 78 Admissions - Other (Describe & Itemize) 1719 79 Fees 1720 14,565 80 Book Store Sales 1730 8 81 Other District/School Activity Revenue (Describe & Itemize) 1790 8,202 82 Total District/School Activity Income 33,867 0 83 TEXTBOOK INCOME 1800 84 Rentals - Regular Textbooks 1811 29,213		
74 Other Food Service (Describe & Itemize) 1690		1.00
Total Food Service		
Total District/School Activity Income Tota		
77 Admissions - Athletic 1711 11,100 78 Admissions - Other (Describe & Itemize) 1719 79 Fees 1720 14,565 80 Book Store Sales 1730 81 Other District/School Activity Revenue (Describe & Itemize) 1790 8,202 82 Total District/School Activity Income 33,867 0 83 TEXTBOOK INCOME 1800 84 Rentals - Regular Textbooks 1811 29,213		
78 Admissions - Other (Describe & Itemize) 1719 79 Fees 1720 14,565 80 Book Store Sales 1730 81 Other District/School Activity Revenue (Describe & Itemize) 1790 8,202 82 Total District/School Activity Income 33,867 0 83 TEXTBOOK INCOME 1800 84 Rentals - Regular Textbooks 1811 29,213		
79 Fees		
80 Book Store Sales 1730		
81 Other District/School Activity Revenue (Describe & Itemize) 1790 8,202		
83 TEXTBOOK INCOME 1800 84 Rentals - Regular Textbooks 1811 29,213		
84 Rentals - Regular Textbooks 1811 29,213		
85 Rentals - Summer School Textbooks 1812		
	10.00	
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		
92 Other (Describe & Itemize) 1890		
96 Contributions and Donations from Private Sources 1920 97 Impact Fees from Municipal or County Governments 1930		
98 Services Provided Other Districts 1940	467287848577	
99 Refund of Prior Years' Expenditures 1950	and the property of the second se	
100 Payments of Surplus Moneys from TIF Districts 1960 325,183		The section of the se
101 Drivers' Education Fees 1970 4,280	Zinger anderen	Harasa Inggar
102 Proceeds from Vendors' Contracts 1980		
103 School Facility Occupation Tax Proceeds 1983	The second secon	Harrie Lasser
104 Payment from Other Districts 1991		
105 Sale of Vocational Projects 1992		

	A	В	С	D	E	F	G	Н	1	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	208	The second secon						The state of the s	
107	Other Local Revenues (Describe & Itemize)	1999	27,120	51,152							
108	Total Other Revenue from Local Sources	and to the the beginning against an extension	31,608	376,335	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	1,900,078	708,430	721,401	139,818	341,918	0	49,336	624,160	35,175
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)				Company of the second			erical control of the		45	
111	Flow-through Revenue from State Sources	2100	49,965								
112	Flow-through Revenue from Federal Sources	2200	Į.								
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	49,965	0		0	0	the state of the s	The part of the second control of the second	en de la companya de	la constitución de la constituci
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)			and the state of t						2.0	
116	JNRESTRICTED GRANTS-IN-AID (3001-3099)								t van de vide te van geveelde de te van de Circus Caracter (de van de van de van de van de van de van de van d		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	5,863,123	Control of the Contro		and a substantial service of the ser			Carlo Lan	ar anna aireon an bhaile an an bhaile an ann an bhaile.	
118	General State Aid - Hold Harmless/Supplemental	3002			COMMISSION CONTRACTOR CONTRACTOR CONTRACTOR AND CON	akunggera akungan gitun darungger e e que geni dan ay ne en en en e dan ni terri	The second state of the second	generalis, in a description and supplementation of the contraction of		ne disemblement settlet katelement händische 193 delen hindisch 194 delen hindisch 1940 delen bei 1940 delen b	And the Control of th
119	Reorganization Incentives (Accounts 3005-3021)	3005			Control Solden and an oversided front and sold front against department of the control of the co	processors and the section of the se		a pergenantamina de constituira de la c		oman maay oo aray ahaana ya qoobalitaay itoo oo aaraa asiidha oo ah	ent growth materia and the 1997 design out (children on the card date).
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	The production of the contract			- California - Cal		mel tanning and an analysis an		THE RESERVE OF THE PROPERTY OF	A CONTRACTOR OF STATE
122	Total Unrestricted Grants-In-Aid		5,863,123	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	62,020			te die philosomone, i figure de la respectiva de la proprieta de la proprieta de la proprieta de la proprieta					
126	Special Education - Funding for Children Requiring Sp ED Services	3105				COMMUNICATION OF THE PROPERTY OF STREET AND STREET AND STREET				1971	
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Summer School	3145	ina na nana-ranga na	and the second s		and a second common and the second common common the control of the following of the first					
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		62,020	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)						pro-				Berthard St.
134	CTE - Technical Education - Tech Prep	3200						Temperatura			
135	CTE - Secondary Program Improvement (CTEI)	3220	1,242								
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235					-				
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140 141	CTE - Other (Describe & Itemize)	3299	1 242	0			***************************************				
	Total Career and Technical Education		1,242	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310		3 - Hersel							
145	Total Bilingual Ed		0		建设设施设施	BARTON AND	i 0				

	Α	В	С	D	E	F	G	Н	ı	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	6,391								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	12,378				later from a constructive and constructive and constructive			and an experience of the Control of	a specialism and the second section and design from the section of the second section of the section of the second section of the section of the section of the second section of the sect
149	Adult Ed (from ICCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499	}								The state of the s
151	TRANSPORTATION	1-4-1									
152	Transportation - Regular and Vocational	3500	is of the Constant of the Cons	r comment and received a filled our opposition to extraor the methode following and		165,481	Septimination of the second of			Selection of the select	
153	Transportation - Special Education	3510		THE RESERVE AND ADDRESS OF THE PROPERTY OF THE		133,382					
154	Transportation - Other (Describe & Itemize)	3599									
155	Total Transportation		0	0		298,863	0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660			laction (CP)						
158	Truant Alternative/Optional Education	3695						1.00			
159	Early Childhood - Block Grant	3705	316,927			19,969	7,016				
160	Chicago General Education Block Grant	3766						Superior Control			
161	Chicago Educational Services Block Grant	3767									Andrea contractors and a second
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780	The second control of	a colore meno prig su premiento combiguigamente de copre de prima per prima de mentralista de la colore del la colore della colore dell		Carried Carried Co. Carried Carried Co.		- 			
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825	A STATE AND A STATE OF THE STAT			Commence of the commence of th					
166	Infrastructure improvements - Planning/Construction	3920	4					Omr jakifun von kiloförente dande elen a skilosa (kilos son misses elen sen eren s			The transmission of the contraction
167	School Infrastructure - Maintenance Projects	3925	manuful regionality on Property and Albert Special		and a company of the plant based on the contract of the contract of	-					
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,363	end, spreed on one or commendables, and the angle of the strength of the area or commendable of the strength o	Character Schools of Character Schools and Associated A					edagan, and the property of the page of the page of the third of the page of the page of the page of the page The page of the page of the page of the transfer of the page of	The second section of the section of the second section of the section of
169	Total Restricted Grants-In-Aid		401,321	0	0	318,832	7,016		0	annual constant to have made in the School designed the	0
170	Total Receipts from State Sources	3000	6,264,444	0	0	318,832	7,016	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	of PEPPA and the survey of the state of the survey of the	na mande malagoris establica establica en el compositiva en e	en en de la companya br>Companya de la companya de la	Adapted a detection at the second and the second an	part of the property of the control	a militari kanisani ali-kanisari ingira ing militari a di menilah di menilah kanisari kanisari kanisari kanisa Kanisari	bearing a survey in the public of the survey is sentimed by	Links and heart to store to a fire and the selection of t	respondent to the control of the second of t
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009		al o profession in the second contract of the		A CONTRACTOR OF THE CONTRACTOR	1				
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)					Particle Particle					
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	MAGNET	4060		er er er hat sin er given af e yn Yr hit fer mae feddi hit e ei gan e deus en er fered h		The state of the s					
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090		erinnigistere var etter eri kommissio erinnin statuten seemid valika, misse viin konsilien							
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	1000 (2500)	0	0	0			0
182 183	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-499 TITLE V	99)									
184	Title V - Innovation and Flexibility Formula	4100		The second secon							
185	Title V - District Projects	4105				Committee and Process Assessment recipies the transfer and the	Ì		<u> 1884 - 1</u> 9 - 1841		

П	Α	В	С	D	E	l F	G	Н	T i	l j	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107		and a contract of the contract		anguagasia a masa samus makanaka samus arang a a a may bi disti a mak					1-14-14-53
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200									Take Sales
191	National School Lunch Program	4210	285,099				Commence of the second				
192	Special Milk Program	4215	and analysis of the second								
193	School Breakfast Program	4220	78,367								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226					7				
196 197	Fresh Fruits & Vegetables	4240					And the address of the analysis of the second states of the second state				
198	Food Service - Other (Describe & Itemize) Total Food Service	4299	363,466				0				
		custi	303,400 1								
199 200	TITLE I Title I - Low Income	4300									ter table
201	Title I - Low Income Title I - Low Income - Neglected, Private	4300	322,841				1,697				
202	Title I - Migrant Education	4340				A CONTRACTOR OF THE PARTY OF TH					
203	Title I - Other (Describe & Itemize)	4399	A STATE OF THE PARTY OF THE PAR			man a transport of the state of					
204	Total Title I	1 7333	322,841	0		0	1,697				表。 第一章
205	TITLE IV	33733	parameter and the second of th				Part of the second seco				
206	Title IV - Safe & Drug Free Schools - Formula	4400	20,311				112				
207	Title IV - 21st Century Comm Learning Centers	4421	20,311				112				
208	Title IV - Other (Describe & Itemize)	4499		AND THE PROPERTY OF THE PARTY O		angung-in-, anguna ar aban a are at a manantahan Maraman					
209	Total Title IV		20,311	0		0	112				
210	FEDERAL - SPECIAL EDUCATION			Control of the Contro			I a second				
211	Fed - Spec Education - Preschool Flow-Through	4600	14,082	# Agranger of the state in the above Wilson or to a passeng							
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620	239,127	CONTRACTOR		and an experience problem in the entire definition of the entire defini	11,793				
214	Fed - Spec Education - IDEA - Room & Board	4625	Annual Control of the	A THE RESIDENCE OF THE PARTY OF							
215	Fed - Spec Education - IDEA - Discretionary	4630			radio radio di sila	,			Service Control of the Control of th		
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		253,209	0		0	11,793		1.00		
218	CTE - PERKINS						1324 34903				
219	CTE - Perkins - Title IIIE - Tech Prep	4770	and the second s	and a proper action required to transmission is the transmission of the property of the proper			******************				
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins	أحصوب	0	0			0				
223	Federal - Adult Education	4810			لينسد باستحاسات				, 4		a di di bandal mandangan manggan bang panda
224	ARRA - General State Aid - Education Stabilization ARRA - Title I - Low Income	4850 4851				A STATE OF THE PARTY OF THE PAR					
225	ARRA - Title I - Neglected, Private	4852									
226	ARRA - Title I - Delinquent, Private	4853	Character Continues and Continues of Continu					nn and sour publication in resident assessment of the service of t		THE OWNER WAS TO THE THE WAY AND AND A SECURE AND A SECURE ASSESSMENT OF THE PARTY	and the second of the form of the second of
227	ARRA - Title I - School Improvement (Part A)	4854		AND THE PROPERTY OF STREET, ST				error Minutescope tour and course our demand of information course			
228	ARRA - Title I - School Improvement (Section 1003g)	4855	40-40 ha 18000 h (40 886 4000 747 476 476 476 486 486 4 4 4 4 4 4 5 5 6 6 6 6 6 6 6 6 6 6 6	American contract and discovered characters in the AMERICAN CONTRACT CONTRA			1				
229	ARRA - IDEA - Part B - Preschool	4856		Control of the Contro		Company of the Compan		enterente en enterente en en enterente en la constitución de la consti			- Selection of the selection of the second displacements and the selection of the selection
230	ARRA - IDEA - Part B - Flow-Through	4857									
231	ARRA - Title IID - Technology-Formula	4860	de demokratis de de de de comunicación de la constantinación de la constantinación de la constantinación de de			\$1.00 mass completely 136				The contract of the contract was a second contract of the cont	The second of the second second second second
232	ARRA - Title IID - Technology-Competitive	4861		ran annual marchaell agus an tha tha tha tha tha tha sa sa ann an ta	and the property of the party o			Professional de communicações professionados de 1994 (1995)			
233	ARRA - McKinney - Vento Homeless Education	4862				Secure of the se	1			Samuel Samuel	Hurbert 1
234	ARRA - Child Nutrition Equipment Assistance	4863									<u> </u>
235	Impact Aid Formula Grants	4864		- Andrewski State	and the state of t	County or commence of the second second		en e Militaria de la composició de la mesta de la manera d			
236	Impact Aid Competitive Grants	4865		NOTIFICAL NAMED AND ADDRESS OF THE PART OF THE						CONTRACTOR	A STATE OF
237	Qualified Zone Academy Bond Tax Credits	4866			ł		1				1

	A	В	С	D	Ε	F	G	Н	I	J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867							Market Brokers L		
239	Build America Bond Tax Credits	4868								Santaga anaka ay nasibilaninin ni Militarinin ka Sinta in Malainin ka Sinta in Malainin ka Sinta in Malainin ka	
240	Build America Bond Interest Reimbursement	4869								ayay ani ina ananaganan ani 200,000 km 1970 km 1970 km 1980 km 1970 km 1970 km 1970 km 1970 km 1970 km 1970 km	
241	ARRA - General State Aid - Other Govt Services Stabilization	4870						and the second s			
242	Other ARRA Funds - II	4871				Contract Contract of Contract of Contract Contra					Color Compression (1907)
243	Other ARRA Funds - III	4872									
244	Other ARRA Funds - IV	4873					V 5000		10-11-11-11		
245	Other ARRA Funds - V	4874									de accepto persona cama a como construir de
246	ARRA - Early Childhood	4875								returning and was provided in the property of the first of the contract of the	Constitution of the second
247	Other ARRA Funds VII	4876						and consistent and the last of the constraint and the last of the			
248	Other ARRA Funds VIII	4877							lance state of		
249	Other ARRA Funds IX	4878		(P)				Andrew Control of the		annough was a more a free him his blook of the Book Fill And Annough a more distinctive from	- 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0
250	Other ARRA Funds X	4879									Consequence of the Consequence o
251	Other ARRA Funds Ed Job Fund Program	4880			Annual and a second			maga jama ayan inka sa sakaka 1 kili a saka ka 18 gaya ayan ya nagayawa yilan (saka ya pana)			
252	Total Stimulus Programs	1	0	0	0	0	0	0	l //	. 0	0
253	Race to the Top Program	4901					and the same of th				
254	Race to the Top - Preschool Expansion Grant	4902									
255	Title III - Immigrant Education Program (IEP)	4905									
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909		and the second s							
257	McKinney Education for Homeless Children	4920									
258	Title II - Eisenhower Professional Development Formula	4930									
259	Title II - Teacher Quality	4932	25,816				146				
260	Federal Charter Schools	4960					And the second s				
261	State Assessment Grants	4981	ng i sagana di minasani, ngangganggangganggangganggangganggangga			S 					
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	20,800	and the control of th							
264	Medicaid Matching Funds - Fee-for-Service Program	4992	19,105				Para pagasahanan sara a sara di kada kitti Parapara sara a				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	State							and the second s	Annahu Tani, Tanihili oli ali Titti Shighamaya ya iliyah ili ali aliahahika aliah sariki aya da Marin Shigha atti da Titti Titti da aliaha sariki kasiya di Shigha kasiya ta Shigha
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,025,548	0	0	0	13,748	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	1,025,548	0	0	0	13,748	0	0	0	0
268	Total Direct Receipts/Revenues		9,240,035	708,430	721,401	458,650	362,682	0	49,336	624,160	35,175

	A	В	С	D I	E	F	G	Н	i i	J T	К	1.
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)						(10 th 10 th 10 th	<u> </u>	los es a company			F - 154 DK
4	NSTRUCTION (ED)	1000							Carlo marchine (in transcript day in particular in the community	Calabana Salahan Berandara dak mane	The second secon	
5	Regular Programs	1100	2,579,360	534,854	37,499	158,759				المارات المراجع المستعمل والمناشق	3,310,472	3,363,500
6	Tuition Payment to Charter Schools	1115	2,379,360 (334,634	37,433	136,739					0	32,420
7	Pre-K Programs	1125	119,248	22,794	2,798	20,276	and the second section of the			Samuel Company of the	165,116	169,400
8	Special Education Programs (Functions 1200-1220)	1200	794,013	131,962	31,428	1,078	and the state of the second page and one of the second the second	a product of the special company of the second company of the seco		Papaganagaman manahiri dini 10 * astrona 11 1 11 11 11 11 11	958,481	987,380
9	Special Education Programs Pre-K	1225	14,548	131,302	31,720	1,070	теторог драминарания, палинат топ тето се с с сато с с	Annual or costs a series and an analysis of the series		radione i danimina de la 1900 esperado de 1	14,548	15,000
10	Remedial and Supplemental Programs K-12	1250	139,471	36,814	4,839	40,119	oraningon production in the contraction of the cont		62,280		283,523	292,295
11	Remedial and Supplemental Programs Pre-K	1275								Name of the Control of the State of the Stat	0	and the second s
12	Adult/Continuing Education Programs	1300					Control of the Contro	Anales - and the control of the cont		er angagan nggapaga in taon series ar harif, y , a , a aggar and a a ang d	0	amaninaridijah i ddi tid <u>iggjaga, paraja ya piddinari</u> an matara
13	CTE Programs	1400	127,754	26,550	485	3,754	in 1904 and 1904 agree and proposed of the 1904 and 1904 are to		and the second s	Management of the Control of the Con	158,543	162,450
14	Interscholastic Programs	1500	101,128	928	42,085	8,487	Her Physician consider, for each device of the Edition of the Constant of the	A CAMP A SECTION OF THE PROPERTY AND		The particular street and control of the street of the str	152,628	179,120
15	Summer School Programs	1600			2,000		AND POST OF THE PROPERTY OF TH			1	2,000	2,000
16	Gifted Programs	1650	Accessory of the Control of the Cont								0	A COLUMN TO SERVICE STATE OF THE PARTY OF TH
17	Driver's Education Programs	1700	52,997	10,843	243	400	AND THE RESIDENCE AND ADDRESS OF THE PERSON			Name and the second sec	64,483	68,960
18	Bilingual Programs	1800					Marketon and Company of the Company			The state of the s	0	and the second s
19	Truant Alternative & Optional Programs	1900				_					0	
20	Pre-K Programs - Private Tuition	1910							120000000000000000000000000000000000000		0	
21	Regular K-12 Programs - Private Tuition	1911							100		0	
22	Special Education Programs K-12 - Private Tuition	1912						176,235			176,235	179,000
23	Special Education Programs Pre-K - Tuition	1913			4-24						0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	gar en al qui parte transcorre perferençamente per l'Annone en
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	description of the Manager was arranged to the con-
26	Adult/Continuing Education Programs - Private Tuition	1916									0	and the second s
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	e bake kanaga arawa arawa 1971 a 1980 da mahaya a daram kalawa a sana arawa
29	Summer School Programs - Private Tuition	1919									0	maga-rillede hill old little for hell and make armony and deliberate in his fact hills.
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921						de la companya de la			0	
32 33	Truants Alternative/Optional Ed Progms - Private Tuition	1922	3,928,519	764 746	121 277	232,873	0	176,235	62,280	0	5,286,029	5,451,525
	Total Instruction 10	1000	3,920,319	764,745	121,377	232,673	U	170,233	62,200		3,260,023	3,431,323
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS				Land Artificial Control of the Contr		Continue Acons, they have been several a fairn-	and the second s	approximate the control of the contr	to appropriate and the following in the propriate of the control o	Communication by the property of the control of the communication of the	
36	Attendance & Social Work Services	2110	112,404	19,344	41,546		to the state of the constitution of the state of the stat				173,294	177,390
37	Guidance Services	2120	46,853	12,182			ng (Mangaga), ng samanan ng sagaran na ng			tagenamental and the state of t	59,035	60,200
38	Health Services	2130	42,226	13	43,567	1,799	and the contraction of the contr	The second section is a second		Frynger men newhang pamaghaka (British Perk 1 Paper yang miker saka saka saka	87,605	92,320
39	Psychological Services	2140	49,000	6,357			and the first the second second residue and the second second second second second second second second second			the same trade to the same of	55,357	55,750
40	Speech Pathology & Audiology Services	2150	51,011	5,916			description of the second				56,927	58,820
41	Other Support Services - Pupils (Describe & Itemize)	2190	171,579	33	29	1 700	~				171,641	173,500
42	Total Support Services - Pupils	2100	473,073	43,845	85,142	1,799	0	<u> </u>	0	0	603,859	617,980
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										man and a super residence of the super-	
44	Improvement of Instruction Services	2210	25,316	9,180	46,157	2,058					82,711	88,255
45	Educational Media Services	2220	62,630	33	18,641	4,092	ethi (* 1868) magha a san kansana — Kalifris II (* 1871-1884), a san kansa		91,134	**************************************	176,530	180,390
46	Assessment & Testing	2230	07.046	0.04-	3,794	5,795		ļ		rayang gayanan ang a mananan agayang an garan da	9,589	73,855
47	Total Support Services - Instructional Staff	2200	87,946	9,213	68,592	11,945	0	0	91,134	0	268,830	342,500
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										وللم والمراود والمناف	
49	Board of Education Services	2310	56,236	6,133	33,508	3,993		867	and approximately the form of the property of		100,737	40,135
50	Executive Administration Services	2320	178,793	24,738	9,573	2,942		2,559	ļ	magnings, aggrees for the description is a second to the description of the second second second second second	218,605	226,960
51	Special Area Administration Services	2330				**************************************	TOTAL TO THE AND ENGINEERS AND AN ARTHUR TOTAL CONTRACTOR OF				0	ordinamen de l'obbies seus arrest care a masser mo
52	Tort Immunity Services	2360 -	- Contraction of the Contraction		153,165				William Control of the Control of th	200	153,165	164,600
53		2370 2300	235,029	30,871	196,246	6,935	0	3,426	0	0	472,507	431,695
23	Total Support Services - General Administration	2300 (233,023	30,671	130,240	0,535		3,420	; U ;	U	+/2,30/	401,033

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11			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
\vdash	Description (Enter Whole Dollars)		(200)	i	- 1	1	(500)	(000)	Non-Capitalized	Termination	(555)	
	Description (enter whole bollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
2		os sa levista la		Dettetto	Scivices	Materials			Equipment	Games Language Control		
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		The last contract of the second contract of t	and the state of t		on an income of the second of			y and a fact to a management of the fact of the state of	And the second s		
55	Office of the Principal Services	2410	428,271	56,112	2,408	315		1,653			488,759	493,265
56	Other Support Services - School Admin (Describe & Itemize)	2490					THE RESERVE THE PERSON NAMED IN THE PERSON NAM				.0	400 000
57	Total Support Services - School Administration	2400	428,271	56,112	2,408	315	0	1,653	01	0	488,759	493,265
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510					and the selection of th				0	
60	Fiscal Services	2520	67,923	6,070	19,652	1,287	and the second an executive second distributed the last to the second and the sec	ļ		Propodestante com control to the control of the con	94,932	94,300
61	Operation & Maintenance of Plant Services	2540	293,712	37,428		262,524				***************************************	593,664	607,100
62	Pupil Transportation Services	2550			7,812		and the second s			***************************************	7,812	8,400
63	Food Services	2560	176,481	10,515	7,978	222,602		143			417,719	437,360
64 65	Internal Services	2570 2500	538,116	54,013	35,442	486,413	0	143	0	0	0 1,114,127	1,147,160
-	Total Support Services - Business	2300	338,110	34,013	33,442	480,413					1,117,167	
66	SUPPORT SERVICES - CENTRAL					Commence of the Commence of th						in the second
67	Direction of Central Support Services	2610	**************************************				operation and the second secon				0	
68	Planning, Research, Development, & Evaluation Services	2620			10.550	1,540			raor		1,540	1,600
69	Information Services	2630 2640	120,317	13,026	12,559	69,155	and an analysis of the second		5,485		220,542	223,170
70 71	Staff Services	2660	oro	1.4	3,900			and the base before the control of the state			3,900	4,000
72	Data Processing Services Total Support Services - Central	2600	950 121,267	14 13,040	27,960 44,419	70,695	0	0	5,485	0	28,924 254,906	29,720 258,490
73	Other Support Services (Describe & Itemize)	2900	The state of the s		77,917						77,917	79,000
74		2000	1,883,702	207,094	510,166	578,102	0	5,222	96,619	0	3,280,905	3,370,090
-	Total Support Services	The state of the s	No to the second second of the second					3,222	30,013		and the first control of the control	The second secon
1	COMMUNITY SERVICES (ED)	3000	11,568	4,554	1,177	2,016		And the second s			19,315	22,475
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		654 A 1447			4.12.00000000						
78	Payments for Regular Programs	4110			Control of the contro			1		i de la constanta de la T	0	A CONTRACT OF THE PROPERTY OF THE PARTY OF T
79	Payments for Special Education Programs	4120			į						0	
80	Payments for Adult/Continuing Education Programs	4130			Í						0	NATION OF THE WARRANT WAR AND THE PARTY OF T
81	Payments for CTE Programs	4140			E			to the second control of the second control			0	an attraction of the state of t
82	Payments for Community College Programs	4170									0	nonent per order policies
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190								4-	0	
84	Total Payments to Other Govt Units (In-State)	4100			0 (0			0	0
85	Payments for Regular Programs - Tuition	4210						2,316		Artes de la Company	2,316	
86	Payments for Special Education Programs - Tuition	4220						22,054			22,054	23,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240						22,000			22,000	22,200
89 90	Payments for Community College Programs - Tuition	4270									0	ter den financia and den financia all'arte appetigate, compression proprietate gard proprietate de la proprieta Compression de la compression de la proprieta
91	Payments for Other Programs - Tuition	4280 4290						51,754		Satura k	51,754	52,200
92	Other Payments to In-State Govt Units Total Payments to Other Govt Units -Tuition (In State)	4200						Angele experience and an exper		le e a la f	The same of the sa	Control of the second section of the second section of the section
		and the second second second	100,000 \$0.05					98,124			98,124	97,400
93 94	Payments for Regular Programs - Transfers	4310									0	(1995 - 1977) - Ann (1975 - 1995) ya masa masa masa masa masa masa masa m
	Payments for Special Education Programs - Transfers	4320								-	0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330								- L	0)	
96	Payments for CTE Programs - Transfers	4340									0	erna (ME). An eraforem (The Jouanna on Jouanna Joseph Jose
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380							e sa sée de l	and the last of L	0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0 }			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400	当 医龙星形术		and the second s				Service Account of		0	TANKE OF THE PROPERTY OF THE P
102	Total Payments to Other Govt Units	4000			0			98,124			98,124	97,400
103	DEBT SERVICES (ED)	5000						Harrist States		SHE YEAR		
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110	2000年					Samuelanini (1901) and the Carrier below.			0	tima on river relie e lang (1984, figula tea Stale de Imperi

	A	В	с	D	Е	F	G	Н	1		к	
1	A	101	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
H	Description (Enter Whole Dollars)		(100)	Employee	Purchased	Supplies &	(300)		Non-Capitalized	Termination	(300)	
2	Description (enter whole bollers)	Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
106	Tax Anticipation Notes	5120	MEXISTAL 2003/07/2013		este conces				Le Gerral AUSWAI		o	1
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						and consequently and an extension of the consequence of the consequenc		3.0	0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150						projectija sigi, je biji njedenji meng presimenom in trikim in ektorima je in novem in			0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						Annie de la company de la comp		10.0	0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000						Alexander S				
114	Total Direct Disbursements/Expenditures		5,823,789	976,393	632,720	812,991 [0	279,581	158,899	0	8,684,373	8,941,490
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	es	and the same of th					report digeneral file in markety against any family and delivers and	Land Control of the C		555,662	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000		Harasa Zayasi								
119	SUPPORT SERVICES - PUPILS											1
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	**************************************	Phone in contract of the contr			i del delle comine di confronte come di ci didebidi pri come i coloni con i come	gid alabahan mid naga-babbahan babahan badi di dini ni mbili ni adalah madi masi li masi n	ja ina kaita la metra metalungan etinten metalun ketikan kaita kaita ketikan ketikan ketikan ketikan ketikan k	Colored State of California Co	0	distance de la residente de la france de la regional de la manda d
121	SUPPORT SERVICES - BUSINESS						100					
122	Direction of Business Support Services	2510	Milyananda yalari 1900) ina itani iliki sebesa dinakapinja belah ipisja inga inga janja			all of a Charles and a substitute of the same of the s	n untgas auf in om historiaden ad in den historiaden abaden placet er	ritarezakilak usika estilarritakilari kilab bahar kebila yan basi kebila	ed o kaid and o comes estate o to a terral estate and estate of the esta		0	
123	Facilities Acquisition & Construction Services	2530					er verforende oan en anneen er van de o-boude en renen de ander versoner e goed dên sagene	noncessa esta esta esta esta esta esta en esta			0	
124	Operation & Maintenance of Plant Services	2540	139,282	11,438	192,547	115,442	129,692				588,401	600,800
125	Pupil Transportation Services	2550							**************************************		0	Mark or angle by John Spine Co. A. Mark
126	Food Services	2560									0	anteriorità como de depublique o promo e se es es
127	Total Support Services - Business	2500	139,282	11,438	192,547	115,442	129,692	0	0	0	AND THE COMMERCIAL PROPERTY OF THE PROPERTY OF	600,800
128	Other Support Services (Describe & Itemize)	2900						ela de momente del malde a la comitación de la forma en en propertie de la comitación de la			0	property of the second
129	Total Support Services	2000	139,282	11,438	192,547	115,442	129,692	0	0	0	THE PROPERTY OF THE PROPERTY O	600,800
-	COMMUNITY SERVICES (O&M)	3000			TO THE PROPERTY OF THE PROPERT		MONTH CALL CONTRACTOR CONTRACTOR CALL CALL CALL CALL CALL CALL CALL CAL	Control Control (CONTROL CONTROL CONTR	P. S. Copper Chair Strategies and State (April 1997) The Chair Cha		0	alternative and an extensive and an exte
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110		i i i i i i i i i i i i i i i i i i i							0	
134	Payments for Special Education Programs	4120		-						100	0	
135	Payments for CTE Programs	4140						er kernet kanderii Andrea, erestea kultuspe kerne destreme			0	grand armofolic for each on the design of the following following the state of the
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		-	To the state of th						Ō	
137	Total Payments to Other Govt. Units (In-State)	4100		T	0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400		asi-arate [The Art September 20 At 1 September 20 At 1 September 20 At 2 A						0	A STATE OF THE PROPERTY OF THE
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						hanne marie de sur maria estada amenda de la marie de			0	
143	Tax Anticipation Notes	5120		iganos es el grafia							0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150		emili (25 di Section de la Sec			4				. 0	Part virus hibrary construction in the state of the section of
147	Total Debt Service - Interest on Short-Term Debt	5100	eren barra la					0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		139,282	11,438	192,547	115,442	129,692	0	0	0	588,401	600,800
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditu	res		designation of the second			National Conference of the Con		an area to the grant of the state of the sta		120,029	who to religious the first or the size of Factories.
153												

Г	Α	В	С	D	Е	F	T G	Т н	1 1	J	к	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
154	30 - DEBT SERVICES (DS)											
	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000				Salayan Maradah da 1979 salayan 19		gree again, testel transparent.		ari da Maria Maria Maria da Aria da Aria da Aria	Control of the Contro	erando (p. 1966). 1960 - Paris III.
	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
	Payments for Regular Programs	4110									0	1911/97/1956
	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			G. G. G.				,	15.0 15.0		
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						Court is a					
163	Tax Anticipation Warrants	5110			property of the second			Paragram on the contract of th			0	distribution of the state of the state of the
164	Tax Anticipation Notes	5120									0	and the second the state of the second and the seco
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	Vindensity of all control of the con
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					That we are	386,835			386,835	388,500
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300		200 h				451,380			451 200	451 000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						Andrew Commence of the Commenc			451,380	451,800
172	Total Debt Services	5000			0		100	1,253 839,468			1,253 839,468	840,300
	PROVISION FOR CONTINGENCIES (DS)	6000			U			839,408			839,468	840,300
174	Total Disbursements/ Expenditures	6000						920 AC0			000.450	240 200
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expendi	iturae			0			839,468			839,468	840,300
176	Ences (Sendency) of necepto/necentary over obsolutements/ expense	itures 1		<u> </u>				laasa maasaasaa	<u>Lecus accessors of </u>		(118,067)	of the state of th
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)		Service of the Control of the Contro	The state of the s		alian Parana ang katagan na katanan na ar		Appropriate to the control of the co				
179	SUPPORT SERVICES - PUPILS	1										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	ter de la companya de		y desirant de la Certa prefer iga des musellos propies de la preparation de	Managan ng aga Para a salah a sa ang Rabi (nangga ang para a g agan	ne mantet i disessi samulat nagrasi nedakogiik i museun				0	
181	SUPPORT SERVICES - BUSINESS		Zenera Ingerij									
182	Pupil Transportation Services	2550	4,735		522,448	42,210					569,393	571,100
183	Other Support Services (Describe & Itemize)	2900	4,978	938	322,440	42,210					5,916	6,000
184	Total Support Services	2000	9,713	938	522,448	42,210	0	0	0	0	latina e un transportura como proposito e como por esperante e como en esperante de como en el como en el como En en entre son esperante e un esperante en el como en en entre en esperante en entre en entre en entre en en	577,100
185	COMMUNITY SERVICES (TR)	3000									0	Common transmission of the second sec
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		The second secon			100000000000000000000000000000000000000		Giorida et againt			10 (color)
	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	Audional Col										
187 188	and the state of t							And the second s			and the second s	
189	Payments for Regular Programs	4110		Les de Las			Alberta (al	<u> </u>	100 (B) (400 (400 (400 (400 (400 (400 (400 (40		0	(Rest Cont. (Rest Cont. (Rest Cont.))
190	Payments for Special Education Programs Payments for Adult/Continuing Education Programs	4120									0	
191	Payments for CTE Programs	4140									0	Providence for the following section of the section
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			**************************************		¥2.5 = 6.00 (2.5)				0	No the face depth of the angle property of the company of the property of the company of the com
194	Total Payments to Other Govt. Units (In-State)	4100		ka erreke de	0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						The state of the s			0	
196	Total Payments to Other Govt Units	4000			0	在一种的基础	ter in the second	0			Ŏ.	0

	Δ	- 1 - 5 - 1									1/	
1	Α	В	<u>C</u>	D (200)	E	F (****)	G (500)	H H	(700)	J (2001)	K (2001)	L
11		1	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
197	DEBT SERVICES (TR)	5000						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	la de la companya de			
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	g, art water Kindari (fuot for the										
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		3.644.4864							0	
202	State Aid Anticipation Certificates	5140						1			0	and the factor of the supplemental designation of the Sales of
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						Programme and the second secon			0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	90								0	and the second s
1	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									in a service of the trade of the following of the service of the s	
206	(Lease/Purchase Principal Retired) 11							ĺ			o	
	to a control of the control of the first of the control of the con	5400										********************
207	DEBT SERVICES - OTHER (Describe & Itemize)	alan de la company								la constitución de la constitución	0	
208	Total Debt Services	5000						0			0	0
	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		9,713	938	522,448	42,210	0	0	0	0	575,309	577,100
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expendit	ures								كالمستعددات	(116,659)	
212	FO MAILINICIPAL DETERMENT/COCIAL CECURITY FUND (A	an/cev				T. S. S. S. S. T. S.						
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (N	ALEXANDER OF THE										
214	NSTRUCTION (MR/SS)	1000		Constitution of the Consti								
215	Regular Programs	1100		36,640						51455 5076	36,640	36,975
216	Pre-K Programs	1125		7,321							7,321	8,360
217	Special Education Programs (Functions 1200-1220)	1200		34,506							34,506	36,000
218	Special Education Programs - Pre-K	1225	-	2,340							2,340	2,800
219	Remedial and Supplemental Programs - K-12	1250	-	1,933							1,933	2,060
220	Remedial and Supplemental Programs - Pre-K	1275								G-51 570.	0	
221 222	Adult/Continuing Education Programs	1300	1		Service of the						0	
223	CTE Programs	1400		2,134						Barrier Branch	2,134	2,350
224	Interscholastic Programs Summer School Programs	1600		4,594						or all the second	4,594 0	5,920
225	Gifted Programs	1650	-					Partie en la			0	
226	Driver's Education Programs	1700	-	742							742	800
227	Bilingual Programs	1800	a la								0	
228	Truants' Alternative & Optional Programs	1900									0	2 - 1647 - 167 - 1687 - 1688 - 1687 - 1687 - 1687 - 1687 - 1687 - 1687 - 1687 - 1687 - 1687 - 1687 - 1687 - 1
229	Total Instruction	1000		90,210							90,210	95,265
	SUPPORT SERVICES (MR/SS)	2000										Sec. (5) (5-38) 4
231	SUPPORT SERVICES - PUPILS	nesetastes (S										
232	Attendance & Social Work Services	2110	i i	1 EQ9							1,593	1,900
233	Guidance Services	2120	-	1,593 644	43,000,000			ka an Kabup			644	700
234	Health Services	2130		5,469							5,469	5,900
235	Psychological Services	2140		704							704	3,500 800
236	Speech Pathology & Audiology Services	2150		739							739	800
237	Other Support Services - Pupils (Describe & Itemize)	2190		26,508							26,508	27,510
238	Total Support Services - Pupils	2100		35,657							35,657	
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF							LEUS 医黄疸器				
240	Improvement of Instruction Services	2210	ran da F	307							307	380
241	Educational Media Services	2220		9,826					keen Salahii		9,826	10,920
242	Assessment & Testing	2230		The second secon				le symbolic	ber Halie		0	4,050
243	Total Support Services - Instructional Staff	2200		10,133							10,133	15,350
244	SUPPORT SERVICES - GENERAL ADMINISTRATION								le de la company	In Control		
245	Board of Education Services	2310		4,124							4,124	350
246	Executive Administration Services	2320		12,525							12,525	12,700
			1,000,000,000,000	,,					The second secon			,

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1	<u>A</u>	В	C	D (200)	E (200)		1		(700)	J		
11	December 17		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	1
1.1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
2			An exploration to the reservoir of the contract of the contrac	Benefits	Services	Materials	A consecutive transfer of the second	ation more of the front and the con-	Equipment	Benefits	_	
247	Service Area Administrative Services	2330									0	
248	Claims Paid from Self Insurance Fund	2361			e de la companya de					1.56	0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362					Professional Control		1		0	APPROXIMENT OF A CO.
250	Unemployment insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	CONTROL WAY IN DISTRIBUTED OF THE WAY
252	Risk Management and Claims Services Payments	2365				1/2025/1956					0	and the second description of the second second second second
253	Judgment and Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2366 2367										
254	Reduction	2507		25,021							25,021	26,900
255	Reciprocal Insurance Payments	2368				44.7					0	
256	Legal Services	2369									0	
257	Total Support Services - General Administration	2300		41,670		Editor in the					41,670	39,950
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION			I see see see see				la de la composición				
259	Office of the Principal Services	2410		27,014				Maria de la composición dela composición de la composición de la composición de la composición dela composición de la composición dela composición dela composición de la composición de la composición dela composición del composición dela			27,014	28,400
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	and the second s
261	Total Support Services - School Administration	2400		27,014				l de la company			27,014	28,400
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		Annual transport of special control of the special control of							0	e de la constitución de la const
264	Fiscal Services	2520		10,372							10,372	10,500
265	Facilities Acquisition & Construction Services	2530		10,572							0	
266	Operation & Maintenance of Plant Services	2540		65,371							65,371	67,600
267	Pupil Transportation Services	2550		713							713	800
268	Food Services	2560		26,420				la de la companya de			26,420	27,100
269	Internal Services	2570				1 -					0	THE CONTRACTOR CONTRACTOR AND ADDRESS OF THE PARTY OF THE
270	Total Support Services - Business	2500		102,876				i.			102,876	106,000
271	SUPPORT SERVICES - CENTRAL			The state of the s				l de la company				Contract of the Contract of th
272	Direction of Central Support Services	2610									0	Andrew Million Commission Commission Commission
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630		10,867							10,867	11,850
275	Staff Services	2640				17225 559					0	Court of the Court
276	Data Processing Services	2660		15							15	15
277	Total Support Services - Central	2600		10,882					la de la company		10,882	11,865
278	Other Support Services (Describe & Itemize)	2900					Leader of the second				0	
279	Total Support Services	2000		228,232					h saad		228,232	239,175
280	OMMUNITY SERVICES (MR/SS)	3000		138		1300 700 0000					138	150
	AYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000				.						- The second sec
		4110		Compared to the Compared of Compared to the Co				la sur la company				
282	Payments for Regular Programs										0	~~~
283	Payments for Special Education Programs	4120						ly, is let an in-			0	Man N Service Street opening was required to be served.
284 285	Payments for CTE Programs Total Payments to Other Govt Units	4140		0					1 - 3 - 3 - 3 - 3 - 3		0	
		esentata ata moment										Control of the Contro
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	The second second						Annual Control of the				
288	Tax Anticipation Warrants	5110						Laurence de la companya del companya del companya de la companya d			0	or to the service of
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291 292	State Aid Anticipation Certificates	5140					100000000000000000000000000000000000000				0	
292	Other (Describe & Itemize)	5150				100000000000000000000000000000000000000		7			7	
293	Total Debt Services - Interest	5000						7			7	U
	PROVISION FOR CONTINGENCIES (MR/SS)	6000				在 沙斯斯的意		Contract of State States and States and Associated Association			والمعيقة ووساسا وساد	
295	Total Disbursements/Expenditures	day a state to the state of the		318,580		153 753 253		7			318,587	334,590
296 297	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	5		1		J	1		The state of the s		44,095	n de Sale e e e e e e e e e e e e e e e e e e
297												

		1 5 1			TEAR ENDIN							
	<u>A</u>	В	C	D	E	F (400)	G (500)	H (500)	(700)	J	K (200)	
1-1-1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	l
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS	attached and an analysis				Selection of the select						
301	Facilities Acquisition and Construction Services	2530									0	na konnenna i se konsenna i se konsenna i se se konsenna i se se konsenna i se se konsenna i se se konsenna i
302	Other Support Services (Describe & Itemize)	2900	no. To ago agresa, pre a proparación no se no pref e tras cincia paración el del del del del del del del del d Barrior del	and an extraordiscolar state and the superior and the sup			valuation and to a complete to the complete transfer over the complete transfer to the complete transfer trans	and the second s			0	
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000		A The Control of the				100000000000000000000000000000000000000		The state of the s		
305	PAYMENTS TO OTHER GOVT UNITS (In-State)	aceton and										
306	Payments to Regular Programs (In-State)	4110			na ta mana mana manana man						0	and the second s
307	Payments for Special Education Programs	4120									0	****
308	Payments for CTE Programs	4140								design of	0	to the address to the Market gamp (any as the state before from the state of the st
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	About after the Physics and argues a commence
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures	ESSENTATION OF THE PARTY OF THE	0	0	0	0	0	O	0	0	0	0
313 314	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	i i		Andrew States and Stat			7		7.000		0	hard-colory of the colory
314												The second secon
315 316	70 - WORKING CASH (WC)											Mark to the control of the control of
317	80 - TORT FUND (TF)						44.4					
318	SUPPORT SERVICES - GENERAL ADMINISTRATION									1000		
319	Claims Paid from Self Insurance Fund	2361		eretreken an sytraina domanastational kaladi hela Calaini	alaman laine, kees diskatele is ja ja kalalinka maalinin ili aleemaa	a kankana dan kantan sa ka kanana	and the second s	adiation for all in insulations of a strategic of the str	Mary modernical and Australia Spring Communication (Sec. 1976) (1998)	Carlotting agriculating from the gas freedom and the sign	0	election of growing large and consequently like
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		A STATE OF THE STA	The second secon	AND THE PARTY OF T	The state of the s				0	
321	Unemployment Insurance Payments	2363								3,145	3,145	3,200
322	Insurance Payments (Regular or Self-Insurance)	2364					and the second of the second and the second of the second			The state of the s	0	on a series to a transfer or a page of the gap to be the gap and the series of the ser
323	Risk Management and Claims Services Payments	2365				AND AND ADDRESS OF THE PERSON NAMED AND ADDRESS OF THE PERSON					0	
324	Judgment and Settlements	2366		on a management of the relative to the relative tension of the relative tensio		en ran er krigestrikkenskenskenskenskenskenskenskenskenske, de plante en en en					0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	378,281	55,839			antonia antoning alkahilipo je 1864 1874 1874 2970 1874 a saina ataun	an and an annual about any and a second about any and an			434,120	445,400
326 327	Reciprocal Insurance Payments	2368 2369									0	
328	Legal Services	2369				and the state of t		erina kandinisisisin kandindadad kh. ti dhari kindini is hiliyotti is hiliyotti is hiliyotti is hiliyotti is h			0	The course of the transplantation and the contract of the cont
329	Property Insurance (Buildings & Grounds) Vehicle Insurance (Transporation)	2372		The AP 10,704 117 as reason, taxon and all the presidents and the		and without the higher thinks of the black to account and a resistance of the black to the black the second and the black the	Manager of the second of the s				0	
330	Total Support Services - General Administration	2000	378,281	55,839	0	. 0	0	0	0	3,145	437,265	448,600
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										great to the second
332	Payments for Regular Programs	4110									0	the constraint of the section of the
333	Payments for Special Education Programs	4120	()								0	And Bellevin, And Arthur participation and communication of the second
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT.											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									ō	Constitution (Constitution of the Constitution
339	Other Interest or Short-Term Debt	5150									0	in July - () in hill a Wasana assurana sananasa sanana
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										- No. a Architecture (Income vol.) and a Continue representation
342	Total Disbursements/Expenditures		378,281	55,839	0	0	0	0	0	3,145	437,265	448,600
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	5 (And the second s	400 miles (100 miles (The second district of the second sec				186,895	
077			er er mangemente de terrete transférie besteue en est de finée de	and the second	nerganiero diarrico de mandando problema (no billo de la compositione de la compositione de la compositione de	mersenger Amerikativativa i iliganja majorija (ili	and the second section of the second		e province i suprance conservativa proprieta de la provincia fo	er generalise de la companya de la competencia de la competencia de la competencia de la competencia de la comp	and the company of the contract of the contrac	anna na 18 man aige an an air is is an air is

A	В	С	D	E	F	G	Н		J	K	L
1]		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345 90 - FIRE PREVENTION & SAFETY FUND (FP&S)				To the state of							or of became a con-
346 SUPPORT SERVICES (FP&S)	2000			7.5							
347 SUPPORT SERVICES - BUSINESS				e de la companya de l							
348 Facilities Acquisition & Construction Services	2530	To the second se						T. T.		0	erinado Márillo Mallado
349 Operation & Maintenance of Plant Services	2540	of Page or an access of the second se	ele la securio di e solo seno elem construir construir		ekelinet elektrisk har i siskhanel hill bli kananyanna saari malli kan		And the second s		** and the second secon	0	alandar ole and a selection of the selec
350 Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	
351 Other Support Services (Describe & Itemize)	2900									0	er i decembra de la compania del compania de la compania de la compania del compania de la compania del la compania de la compania del la compania de la compania del la
352 Total Support Services	2000	0	0	0	0	0	0	0	0	0	and a supplication of the
353 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&5)	4000										
354 Payments to Regular Programs	4110	a fall from			Emily Harrison		The Control of the Co	135.457		0	part 1 100 100 100 100 100 100 100 100 100
355 Payments to Special Education Programs	4120			12.00						0	and an a court design and waste
356 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	announced announced and an artist of
357 Total Payments to Other Govt Units	4000						0			0	
358 DEBT SERVICES (FP&S)	5000										
359 DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360 Tax Anticipation Warrants	5110		San Calebra 2							0	ringh Trade qui i reprindentari ji rili kepelakir avii.
361 Other Interest on Short-Term Debt (Describe & Itemize)	5150						1	l de la compa		0	AMERICAN TO THE PROPERTY OF THE PARTY OF THE
362 Total Debt Service - Interest on Short-Term Debt	5100	3.00					0			0	
363 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	and and an artifaction of the second second
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchas 364) Principal Retired)	e 5300	(a)					Andrew (September 19 and 19 an		19 (47 d) 19 (47	0	-brainings, 2048-694 menununununununun
365 Total Debt Service	5000						0			0	anne i a nomer mere i en equal a la para e e
366 PROVISION FOR CONTINGENCIES (FP&S)	6000									The state of the s	THE RESERVE THE PROPERTY OF THE PARTY OF THE
367 Total Disbursements/Expenditures	TO SEA THE SEA OF SEA	0	0	0	0	0	0	0	0	0	
368 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	s I									35,175	

	A	В	С	D	E	<u> </u>
1	SCHEDULE OF AD VALOREM TAX RECEIPTS		Service Control			
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3		(and the second		(Column B - C)	- And a section of the contraction as a discharge of the section of the contraction of th	(Column E - C)
4	Educational	1,298,766	325,046	973,720	1,422,546	1,097,500
5	Operations & Maintenance	324,692	81,262	243,430	355,637	274,375
6	Debt Services **	705,657	168,407	537,250	737,021	568,614
7	Transportation	129,876	32,505	97,371	142,255	109,750
8	Municipal Retirement	137,190	39,818	97,372	174,262	134,444
9	Capital Improvements		0	0	O	0
10	Working Cash	22,731	8,127	14,604	35,564	27,437
11	Tort Immunity	615,417	152,902	462,515	669,166	516,264
12	Fire Prevention & Safety	32,469	8,127	24,342	35,564	27,437
13	Leasing Levy	32,469	8,127	24,342	35,564	27,437
14	Special Education	25,976	6,501	19,475	28,451	21,950
15	Area Vocational Construction	0	0	O	0	0
16	Social Security/Medicare Only	159,101	42,257	116,844	184,930	142,673
17	Summer School	0	0		A Consideration of the set of the	O
18	Other (Describe & Itemize)	0	0	0		O
19	Totals	3,484,344	873,079	2,611,265	3,820,960	2,947,881
20		австору от высотранно су стот об Монев (Монев Дан суба Брайцабра Арабий Ван об ИРВе Правий Ван от да имень об д До да двершения и туро от да Монев (Монев Дан Суба Брайцабра Арабий Ван од от да имень об д	ет типо моге типо можения в брази и да корбие на вой МСК Андура, и поверх причиса и боло до болорог на общест и и обществення до драгора учения и при при при при при при при при при п	ат и маристите под сторости (16 м.) 14 М (16 Мир.) од доругија доругија (1, 1 м.) од 16 м.) од 16 м. (16 м.) од Другијатите Дуливе (ти доги у 16 м.) од 16 м.) од 16 м.) од 16 м.) од 16 м. (16 м.) од 16 м. (16 м.) од 16 м.)	recording to the control of the cont	o menganisang manjangan pelap diginahang Afrika Mahabangan palapada sanipa sanipa sanipa sanipa sanipa sanipa Paka sahifiga ggi mangang di pelampanahan pepunah falim digin, in personang ngapankan sanipa sanipa sanipa sani
21	* The formulas in column B are unprotected to be overidder	when reporting on a ACCRUAL bo	asis.			
22	** All tax receipts for debt service payments on bonds must b	e recorded on line 6 (Debt Service.	s).			

See notes to financial statements.

	Α	В	ГС	D	E	F	G	Н	1	l J
		rdagod rakon i ne en e		1	<u> </u>		<u> </u>	<u> </u>	<u> </u>	
1	SCHEDULE OF SHORT-TERM DEBT					•				
2	Description (Enter Whole Dollars)	der gestelligt gestell	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Programme account a system			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION I	NOTES (CPPRT)								
4	Total CPPRT Notes			Contract Con		0				
5	TAX ANTICIPATION WARRANTS (TAW)	Salari Salari	The state of the s							
6	Educational Fund	And the second s			1	0				
7	Operations & Maintenance Fund			ļ		0				
8	Debt Services - Construction	egapapanan para ana mananan manan kanan kana				0				
9	Debt Services - Working Cash			<u></u>		0				
	Debt Services - Refunding Bonds		And a second control of the second control o			0				
	Transportation Fund					0				
						Ō	3			
-			And the second s			0	in grant and an artist and an artist and artist artist and artist and artist artist and artist artist and artist and artist artist artist and artist artist artist artist artist and artist			
						0				
	Total TAWs		0	0	0	produce of the contract of the	d and a second			
	TAX ANTICIPATION NOTES (TAN)		1.2077-285-385888888							
16 17		A CONTRACTOR OF THE PROPERTY O		T	_					
	Operations & Maintenance Fund		and a second contract of the second s			0				
		Control of the Contro	And the second s			0				
		and the second s	1			0				
	Total TANs		- 0	0	0	The second secon				
	The state of the s			U U	U	1				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)	and the same of th		_		produced and addressed the second of the sec				
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation	ı Funds)	and the state of t		gorden a may congruent men misusatur tektromaten till av av avga, av gorden en en gorden kantegre v men gorden en en blig for kom en	0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)		Section of the sectio			0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)	halandings divine hall with white consideration in the Co. of	Epitalisa ini na sa sa anti-distributa anno dali mbi mbi mandi di Laggaria (2)	a - American de la como de comitación de destación de destación de destación de la comitación de la comitación de destación de la comitación d		0				
20			Julius and a second transfer of the second transfer and a second transfer to the second transfer and a second T	Economic and the contract of t	Антинасции полительности техности одинации од однасти од однасти од однасти од однасти од однасти од однасти од		,			
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long- Term Debt
	Refunding Bonds - Series 2008	09/01/08		3	1,635,000			320,000	1,315,000	1,049,718
	Fire Prevention and Life Safety Refunding Bonds	04/01/10	Appearance and the second control or the second	4,3		***************************************		24 CHING CO. CO. CO. C. CO. C. CO. C.	2,520,000	2,520,000
		11/01/13	and the first that the same of	3	250,000		and the second contract of the second	125,000	125,000	125,000
	General Obligation School Bonds - 2017A General Obligation Refunding School Bonds - 2017B	04/13/17		1	COMMITTED TO THE STREET OF THE STREET OF THE STREET, AND STREET, A		and the second distribution of the control of the second o		1,365,000	1,365,000
36		04/13/17 03/01/17		3	895,000 12,952			6,380	895,000 6,572	895,000 6,572
37	Copyright Copyright Copyright (Copyright Copyright Copyr	03/01/17	13,140		12,332			0,380	0,3/2	· · · · · · · · · · · · · · · · · · ·
38	parameter in a section in the section of the sectio				**************************************				0	Constitution of the Consti
39				\$	nergia della coloria di sini della colorida della colorida di sini di seguina della colorida di sini di sini d		Participal control of the control of		0	for the commence of the commen
40						***************************************			0	nere, and a merit interes the solution is in the Code, i.e. there against appearing a particular and an exercise and a solution of the Code, in the
41	The state of the s				Amortina		Control of the Contro		0	
42									. 0	makeman aka da araw ki kacamba dikaram ka di Kara araba ya na sa maka maga maga maga maga maga maga mag
43			August on a second our minimum representation on artificial constitution of the consti		The second of th				0	
44						Annual				
45 46	estimate and estimate the STER of the second contract of the second								0	Transference automore, com este como de restro, como companyo companyo assessante, companyo co
47	approximation for the second state, approximate the residence of the second sec	<u> </u>			representation of particle and an incident of the second particle and the second of th				0	for a construction and anti-sequence of a construction of the cons
48			A pala mandeta e non poet esprendimento de una como destallo que es escala en el como destallo que es escala e	Annualius, — Buserias (M. endrálido electrical de 1800 en 1804 (M. et 1804 en 1800 en		manyeram menand senaderskip ett om de seld has ee aanteer ee na	province amenders consume the solve of the constant of Philips of Assault consumers		0	
49	To apply a monthly of a graph of the contract	AND	7,474,146		6,677,952	0	. 0	451,380	6,226,572	5,961,290
50	Each type of dake legged must be identified accountable with the	and consideration of the second secon	allen v. e. e parametro anticono esta esta esta esta esta esta esta esta	But actions one offers being about the best made as his	Annangangga (1. 1. 1999) and the model to complete the destroy of the complete transfer.	Anagangang ang pang ang ang ang ang ang ang ang ang ang	have,	destribution and a second service to the second service of the second second service of the second s	makes and the second se	de martir de la companya de la compa
51 52	Each type of debt issued must be identified separately with the amount Working Cash Eural Bonds		ety, Environmental and Ener	an Bands	3 0/4	Capital Learn				
53	Working Cash Fund Bonds Funding Bonds	5. Tort Judgment B		gy ponus	7. Other 8. Other	Capital Lease		-		
54	3. Refunding Bonds	6. Building Bonds			9. Other			-		
22	1									

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

	A B C D E	F	G	Н	l	J	К
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOUR	CES					
2	Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2018						
4	RECEIPTS:						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		25,976			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					4,780
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					12,378
10	Other Receipts (Describe & Itemize)	_					
11	Sale of Bonds	10, 20, 40 or 60-7200					Star 1 and 1
12	Total Receipts		0	25,976	0	0	17,158
13	DISBURSEMENTS:		a december				
14	Instruction	10 or 50-1000		25,976			17,158
15	Facilities Acquisition & Construction Services	20 or 60-2530		23,370			
16	Tort Immunity Services	10, 20, 40-2360-2370		Regised by the endocratic elements for	general de Carata va en		
17	DEBT SERVICE	10, 20, 40-2360-2370					
	Debt Services - Interest on Long-Term Debt	30-5200					
18	Debt Services - Interest on Long-term Debt	30-3200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	Total Debt Services					0	
22	Other Disbursements (Describe & Itemize)	-					
23	Total Disbursements		0	25,976	C	0	17,158
24	Ending Cash Basis Fund Balance as of June 30, 2019		0	0	0		0
						<u> </u>	
25 26	Reserved Fund Balance	714					
20	Unreserved Fund Balance	/30	0	0	0	0	0
	SCHEDULE OF TORT IMMUNITY EXPENDITURES a						
28							
29							
30	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS	10/9-103?					
31	If yes, list in the aggregate the following:	Total Claims Payments:					
32		Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. I	Enter total dollar amount for each o	ategory.				
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						
ਧਹ			I	ı			
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported i	in any fund other than the Tort Imr	nunity Fund (80) during the	fiscal year as a result of exi	sting (restricted) fund ba	ances	
47	in those other funds that are being spent down. Cell G6 above should include interest earn						
7,							

	A	В	С	D	E	F	G	Н	Ï	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY A	ND DEPRE	CIATION									
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	2012				0	0
4	Land	220										
5	Non-Depreciable Land	221	69,455			69,455		English Conference				69,455
6	Depreciable Land	222				0	50	The second secon			0	0
7	Buildings	230				4.000						Faterite (E. J. E. S. S.
8	Permanent Buildings	231	17,630,240	41,841		17,672,081	50	5,516,031	353,476		5,869,507	11,802,574
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,573,379			6,573,379	20	5,972,304	101,822		6,074,126	499,253
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,773,521			2,773,521	10	2,459,976	29,636		2,489,612	283,909
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260		87,851		87,851	-					87,851
16	Total Capital Assets	200	27,046,595	129,692	0	27,176,287		13,948,311	484,934	0	14,433,245	12,743,042
17	Non-Capitalized Equipment	700				158,899	10		15,890		la de la companya de	
18	Allowable Depreciation						1		500,824	1 page 1 2 page 1 page		

	Α	В	ГС	D		E F
1		ESTIMATED OPERATING EXPENSE PER	PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTA	NATIONAL CONTRACTOR SERVICES CONTRACTOR CONT	
2				ris completed for school districts only.		
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	100 A	Amount
5						
6 7	EXPENDITURES:		<u> </u>	PERATING EXPENSE PER PUPIL		
8	ED ED	Expenditures 15-22, L114		Total Expenditures		\$ 8,684,373
	0&M	Expenditures 15-22, L151		Total Expenditures		588,401
	DS TR	Expenditures 15-22, L174		Total Expenditures		839,468
	MR/SS	Expenditures 15-22, L210 Expenditures 15-22, L295		Total Expenditures Total Expenditures		575,309 318,587
	TORT	Expenditures 15-22, L342		Total Expenditures		437,265
14					Total Expenditures	\$ 11,443,403
16	LESS RECEIPTS/REVENUES OR DISB	URSEMENTS/EXPENDITURES NOT APPLICABLE TO 1	THE REGULAR	K-12 PROGRAM:		
	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$0
19 20	TR TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (in State)		0
	TR	Revenues 9-14, L48, Col F Revenues 9-14, L49, Col F	1422 1423	Summer Sch - Transp. Fees from Other Districts (In State) Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
	TR TR	Revenues 9-14, L56, Col F Revenues 9-14, L59, Col F	1442 1451	Special Ed - Transp Fees from Other Districts (In State) Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Other Districts (In State)		0
	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
_	TR O&M-TR	Revenues 9-14, L62, Col F Revenues 9-14, L149, Col D & F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
	O&M-TR	Revenues 9-14, L149, Col D & F Revenues 9-14, L150, Col D & F	3410 3499	Adult Ed (from ICCB) Adult Ed - Other (Describe & Itemize)		0
	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
-	O&M ED	Revenues 9-14, L222, Col D Expenditures 15-22, L7, Col K - (G+I)	4810	Federal - Adult Education Pre-K Programs		165,116
_	ED	Expenditures 15-22, L7, Col K - (G+1)	1125 1225	Special Education Programs Pre-K		14,548
	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
	ED ED	Expenditures 15-22, L15, Col K - (G+I) Expenditures 15-22, L20, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition		2,000
	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		176,235
	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
-	ED ED	Expenditures 15-22, L24, Col K Expenditures 15-22, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
_	ED ED	Expenditures 15-22, L28, Col K Expenditures 15-22, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition		0
49		Expenditures 15-22, L29, Col K	1920	Gifted Programs - Private Tuition		0
50		Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
	ED ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		10.215
	ED	Expenditures 15-22, L75, Col K - {G+I} Expenditures 15-22, L102, Col K	3000 4000	Community Services Total Payments to Other Govt Units		19,315 98,124
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		0
	ED	Expenditures 15-22, L114, Col I		Non-Capitalized Equipment		158,899
	0&M 0&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services Total Payments to Other Govt Heits		0
	O&M	Expenditures 15-22, L139, Col K Expenditures 15-22, L151, Col G	4000	Total Payments to Other Govt Units Capital Outlay		129,692
59	0&м	Expenditures 15-22, L151, Col I		Non-Capitalized Equipment		0
	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61 62	DS TR	Expenditures 15-22, L170, Col K Expenditures 15-22, L185, Col K - (G+1)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt		451,380 0
63		Expenditures 15-22, L185, Col K - (G+I) Expenditures 15-22, L196, Col K	4000	Community Services Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65		Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66 67	TR MR/SS	Expenditures 15-22, L210, Col I Expenditures 15-22, L216, Col K	1125	Non-Capitalized Equipment Pre-K Programs		7,321
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		2,340
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
	MR/SS MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
	MR/SS	Expenditures 15-22, L224, Col K Expenditures 15-22, L280, Col K	1600 3000	Summer School Programs Community Services		138
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
-	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
76				Total Deductions for OEPP Comput	ation (Sum of Lines 18 - 74)	\$ 1,225,108
77				Total Operating Expenses Regular		10,218,295
78 79			9 M	onth ADA from District Average Daily Attendance/Prior General		875.30 \$ 11,674.05
79			·	Estimated OEPP	(Line 77 divided by Line 78)	\$ 11,674.05

	A	I B	С	D T	El F
\vdash	A			EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)	
2		LUTHINIEU OF ERMINING EAPENS		le is completed for school districts only.	
			This scriegu		
4	Fund	<u>Sheet, Row</u>		ACCOUNT NO - TITLE	Amount
81			4.50.27.670.25	PER CAPITA TUITION CHARGE	
83	LESS OFFSETTING RECEIPTS/REVEN				
84 85	TR TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (In State) Regular - Transp Fees from Other Sources (In State)	\$ 0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
88 89	TR TR	Revenues 9-14, L51, Col F Revenues 9-14, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (in State) CTE - Transp Fees from Other Sources (in State)	0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
91 92	TR TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
93	TR	Revenues 9-14, L57, Col F Revenues 9-14, L58, Col F	1443 1444	Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	126,307
_	ED-O&M ED	Revenues 9-14, L82, Col C,D Revenues 9-14, L84, Col C	1700 1811	Total District/School Activity Income Rentals - Regular Textbooks	33,867 29,213
	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	0
	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
99 100	ED ED	Revenues 9-14, L91, Col C Revenues 9-14, L92, Col C	1829 1890	Sales - Other (Describe & Itemize) Other (Describe & Itemize)	0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	0
	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
103	ED-O&M-DS-TR-MR/SS ED	Revenues 9-14, L104, Col C,D,E,F,G Revenues 9-14, L106, Col C	1991 1993	Payment from Other Districts Other Local Fees (Describe & Itemize)	208
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	62,020
	ED-O&M-MR/SS ED-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education	1,242
108		Revenues 9-14, L145, Col C,G Revenues 9-14, L146, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	6,391
	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative	0
	ED-O&M ED-O&M-TR-MR/SS	Revenues 9-14, L148,Col C,D Revenues 9-14, L155, Col C,D,F,G	3370 3500	Driver Education Total Transportation	12,378 298,863
112		Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy	0
$\overline{}$	ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L158, Col C,F,G Revenues 9-14, L160, Col C,D,F,G	3695 3766	Truant Alternative/Optional Education Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
	ED-O&M-DS-TR-MR/SS ED-TR	Revenues 9-14, L163, Col C,D,E,F,G Revenues 9-14, L164, Col C,F	3780 3815	Technology - Technology for Success State Charter Schools	0
120	0&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	0
121 122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J Revenues 9-14, L177, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	2,363
	ED-O&M-TR-MR/SS	Revenues 9-14, £181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V	0
	ED-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L198, Col C,G Revenues 9-14, L204, Col C,D,F,G	4200 4300	Total Food Service Total Title I	363,466 324,538
	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV	20,423
	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Coi C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	250,920
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G Revenues 9-14, L215, Col C,D,F,G	4625 4630	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
	ED-O&M-MR/SS ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L221, Col C,D,G	4700	Total ARRA Program Adjustments	0
158		Revenue Adjustments (C224 thru J251) Revenues 9-14, L253, Col C	4800 4901	Total ARRA Program Adjustments Race to the Top	0
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G Revenues 9-14, L256, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)	0
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0 25,962
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G Revenues 9-14, L260, Col C,D,F,G	4932 4960	Title II - Teacher Quality Federal Charter Schools	25,962
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities Medicald Matching Funds - Administrative Outreach	20,800
	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G Revenues 9-14, L264, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	19,105
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Coi C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
	ED-TR-MR/SS ED-MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds ***	380,342 141
174		and the second of the second		Total Deductions for PCTC Computation Line 84 through Line 172	\$ 1,978,549
175				Net Operating Expense for Tuition Computation (Line 77 minus Line 174)	8,239,746
176				Total Depreciation Allowance (from page 26, Line 18, Col I)	500,824
177			2 111	Total Allowance for PCTC Computation (Line 175 plus Line 176)	8,740,570
178 179			9 N	tonth ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019 Total Estimated PCTC (Line 177 divided by Line 178)	875.30 • § 9,985.80
180				The same of the same of since say	The company of the co
181		ge based on the data provided. The final am			
182	1		-	Calculation Details." Open excel file and use the amount in column X for the selected district. er Education Funding Allocation Calculation Details", and use column V for the selected distric	t .
184	, one of the same monactions a	a a a a a a a a a a a a a a a a a a a			••
185	Evidence Based Funding Link:	https://www.isbe.net/Pages/ebfdistribut	on,aspx		

Illinois State Board of Education School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

- 1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
- 2. In column (B) enter the number of the Fund-Functon-Object (use this format [00-0000-000]) of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.
- 3. In Column (C) enter the name of the Company that is listed on the contract.
- 4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
- 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.

7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calucation.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Transportation-Pupil Transportation-Purchased Services	40-2550-300	G&B Busing	500,189	25,000	475,189
ED-Pupil Transportation-Purchased Services	10-2550-300	G&B Busing	7,428	7,428	0
ED-General Administration-Purchased Services	10-2300-300	Scheffel Boyle	12,900	12,900	
ED-Food Services- Supplies	10-2560-400	US Foods	144,088	25,000	119,088
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Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)		Contract Amount deducted from the Indirect Cost Rate Base (Column F)
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Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
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Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
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				0	0
Total			664,605	70,328	594,277

ESTIMATED INDIRECT COST DATA

	Α	В	С	D	E	F	G H
	FSTIMATI	ED INDIRECT COST RATE DATA					
1	Part of the second				negopia di deputi media el 19 di 18 di 18 di 19 di	- contraction and accompany of the processing of the processing and the processing of the processing o	and a second control of the second control o
2	SECTION I						
3	TERMINISTRATION OF	Oata To Assist Indirect Cost Rate Determination					
4	(Source doci	ument for the computation of the Indirect Cost Rate is found in the "Expendi	tures 15-22" tab.)	n - N - Parishina a jakangana na manganantaka melahisika kapi	e ja Silva jaluka ja kiran menya kalan engalam menya kalaman alam 2 menya menya menya menya menya menya menya i	manufactura constitue manufactura (se constitue que propriata promotinata es a librorio est. California,	egi, aks (sova de essenzil et les exactes s'estes esta a manifestat an ak 13 establécetif as an
	1	S EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disburs			•	•	
	1 -	e all amounts paid to or for other employees within each function that work w					-
]	1	or example, if a district received funding for a Title I clerk, all other salaries for	r Title I clerks perfo	orming like duties in that fu	nction must be included. Inclu	ide any benefits and/or pur	chased services paid on or
5	to persons v	vhose salaries are classified as direct costs in the function listed.					
6	Support Se	rvices - Direct Costs (1-2000) and (5-2000)					
7	Direction	of Business Support Services (1-2510) and (5-2510)					
8	Andrew Property and Control of	vices (1-2520) and (5-2520)					
9		n and Maintenance of Plant Services (1, 2, and 5-2540)			an mana para na proceeda hamana da di Aringgan, mana na manana dan mangan mandan di Arinda d		
10	CARLES AND A PROPERTY OF THE PARTY OF THE PA	rices (1-2560) Must be less than (P16, Col E-F, L63)			230,580		
44	1 - 1	Commodities Received for Fiscal Year 2019 (Include the value of commodities v	vhen determining i	if a Single Audit is			
11	required)			The second secon	34,694		
12 13		ervices (1-2570) and (5-2570) ices (1-2640) and (5-2640)	a management and producer and the second				
14	-province-based account to the first the color of	tessing Services (1-2660) and (5-2660)	secundamenta alembra e e e e e e e e e e e e e e e e e e e		uarran annah freetifactuuriik filoroofik filoroofik filoroofik annan saasa alka ahaa ka kiin oo ii oo ii oo iii o		
15	SECTION II	AND CONTRACTOR OF THE CONTRACT					
16	 Erekal Musebaltura 	Indirect Cost Rate for Federal Programs					
17			and the second s	Restricted	Program	Unrestricted Program	
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction	A POTE A ANTENNAMENTAL OF THE PROPERTY OF THE ANALYSIS AND	1000		5,313,959		5,313,959
20	Support Ser	vices:		A Commence of the control of the con			
21	Pupil		2100		639,516		639,516
22	Instructio	nal Staff	2200		187,829		187,829
23	General A		2300	Control to the control of the contro	951,442		951,442
24	School Ad	lmin	2400		515,773	et augs opposition and any more notification to a supplementation of the property of the contraction of the second	515,773
25	Business:			and the second s	All annima de responsable de la companio de la comp		
26 27		of Business Spt. Srv.	2510	0		0	0
	Fiscal Sen		2520	105,304	0	105,304	.0
28 29	****	Aaint. Plant Services Asportation	2540 2550	- Part of the Company	1,117,744 577,918	1,117,744	577,918
30	Food Serv		2560	on a consistent of the state of the propagation of the state of the st	213,559		213,559
31	Internal S		2570	0	215,559	0	213,539
32	Central:				***************************************		
33	and the second s	of Central Spt. Srv.	2610	And the second s	0	ngg kanggapaga carawa at igi at or 1 km 11 km, aga paga paga paga paga bahar kanggar ka kanggar ka mandar 11 g	0
34	ACCOMMON NAMED IN COLUMN TO A STATE OF THE	h, Dvlp, Eval. Srv.	2620	and the filter that and make the self-of Transport and Barbary (Colores to the Colores to the Colores Security Col	1,540		1,540
35		on Services	2630	vo, vo aminor nino () de discinistro A gazinamelo aminor de altri de aministro de discinis accessos.	225,924	annes esta della consume di estra esta di Probina di un appendia della accione e e establica este e e	225,924
36	Staff Serv	ices	2640	3,900	0	3,900	0
37	Data Proc	essing Services	2660	28,939	0	28,939	
38	Other:		2900		83,833		83,833
39	Community	$1 + \frac{1}{2} \left(\frac{1}{$	3000	or consideration that the second of the seco	19,453		19,453
40		aid in CY over the allowed amount for ICR calculation (from page 29)		420440	(594,277)	and or a second	(594,277)
41	Total	- The section of the Control of the		138,143	9,254,213	1,255,887	8,136,469
42 43	1		-	Restricte	ALTERNATION OF THE PROPERTY OF	Unrestrict	ermanian en la la habitata balante balante de la tradition de la companya de la companya de la companya de la de la companya de la dela dela dela dela dela dela de
43	1		or arrests.	Total Indirect Costs:	138,143	Total Indirect Costs:	1,255,887
44	1			Total Direct Costs:	9,254,213 1.49 %	Total Direct Costs:	8,136,469 15.44%
46	1		Art of the state o	The control of the co	A.43/0		13.44/0

П	A	В	С	D	E	F
1			REPORT O	N SHARED SE	RVICES OR OUTS	OURCING
2			School Co	ode. Section 1	7-1.1 (Public Act s	97-0357)
3					ling June 30, 2019	
	Complete the following for attempts to improve fiscal efficiency through shared services or o	utsour			paragraph of the paragr	
6	complete the join wing for accompts to improve fiscar efficiency among is mice services or or	u130u/0				
17			Dupo C	ommunity l 50-082-1960	Jnit School 0-26	
		\neg		Current Fiscal		Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
8	Check box if this schedule is not applicable	l	Year	Year	Next Fiscal Year	Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				g magazin euro han militaria de la	
10	Service or Function <i>(<u>Check all that apply</u>)</i>				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning	1	entrante de Antologie de XVIII de la Residentificación de la constantina del constantina del constantina de la constantina del		(an ha habita - c. i. i habita vidi (cristi ovelo iliaza y apid. izi. izida)	
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		·			
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services		*******************			
22 23	Maintenance Services					
24	Personnel Recruitment Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings				understande hande trei Marill Bahill (1900 - Aleury gegegezen geget gegen en en en en en	
28	Supply & Equipment Purchasing		~			
29	Technology Services					
30	Transportation		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
	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					School District Name:	Dupo Community Unit	School District No. 19
(Section 17-1.5 of the School Code)					RCDT Number:	50-082-1960-26	ende de serve mentioned dermite extreme entre descriptions de la constitue de la section de la méditable description de la constitue de la méditable de la constitue de la méditable de la constitue de la méditable de la constitue de la con
	Actual	Expenditures, Fiscal Ye	ar 2019	Budgete	ed Expenditures, Fiscal Year 2020		
Description	Funct.	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	218,605		218,605	227,900		227,900
2. Special Area Administration Services	2330	0		0	0		. 0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	0	0	0	0		0
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
 Deduct - Early Retirement or other pension obligations required and included above. 	y state law			0	0		
8. Totals 9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019		218,605	0	218,605	227,900	0	227,900
I also certify that the amounts shown above as "Budgeted Expenditure	s, riscai reai zo	20 agree with the amoun	is on the budget adopted	by the board of coucation.			
Signature of Superintendent			Da	te			
Contact Name (for questions)	ookkassaan tarkiin siir Paraalinaa siiru tahabbii oori P		Contact Telep	hone Number			
If line 9 is greater than 5% please check one box be	low.						
The District is ranked by ISBE in the lowest 25th percen hearing. Waiver resolution must be adopted no later t		cts in administrative exper	nditures per student (4th q	uartile) and will waive the li	mitation by board action,	subsequent to a public	
The district is unable to waive the limitation by board a must be postmarked by August 15, 2019 to ensure inclican be found at https://www.isbe.net/Pages/Waivers.	usion in the Fall			*	•		
The district will amend their budget to become in com	oliance with the	limitation. Budget amend	iments must be adopted n	o later than June 30.			

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

Page #	Account #	<u>Fund</u>	Description	Amount
15	1790	Educational	Chromebook Insurance	6,007
			Chromebook Repairs	2,175
			Miscellaneous Receipts	20
				8,202
16	1999	Educational	TRS Refund	1,057
			Miscellaneous Receipts and Revenue	26,063
			·	27,120
16	1999	Operations and Maintenance	Miscellaneous Receipts and Revenue	51,152
17	3999	Educational	Library per Capita Grant	750
			Other State Revenue	1,613
				2,363
20	2190	Educational	ROTC Salaries	171,579
			ROTC Employee Benefits	33
			ROTC Purchased Services	29
21	2900	Educational	School Resource Officer	77,917
23	5400	Debt Service	Fees on Bonds	1,253
23	2900	Transportation	Superintendent Salary allocated to Transportation	4,978
			Superintendent Benefits allocated to Transportation	938
24	2190	Municipal Retirement	ROTC Employee Benefits	26,508

Dupo Community Unit School District No. 196 50-082-1960-26

	A	В	С	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												
3 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	reducton plan even thoug	h the FY2020 budget doe	es not, a completed deficit r	reduction plan is still require	ed.						
6		DEFICIT AFR SUMMA										
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL						
8	Direct Revenues	9,240,035	708,430	458,650	49,336	10,456,451						
9	Direct Expenditures	8,684,373	588,401	575,309		9,848,083						
10	Difference	555,662	120,029	(116,659)	49,336	608,368						
11	Fund Balance - June 30, 2019	3,629,017	347,542	428,722	1,539,968	5,945,249						
12 13 14 15		Balanced - no deficit reduction plan is required.										

Audit Checklist

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

- 1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 34" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
- 4. All Other accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization 33" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- 9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	$\frac{1}{2} \left(\frac{1}{2} \left$
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
s. Page 5 & 6: Total Current & Capital Assets must = Total Llabilities & Fund Balance.	rankan kanan kanan kanan kanan manan manan kanan kan
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell 13 must = Cell 41.	
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
5. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	enteren en gran opport primer que apropagações que portugações en portugações portugações de la constitución
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Celi D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK .
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells 138+139 must = Cell 181.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	TO AND THE CONTRACT OF THE CON
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	ОК
Act 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Act 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	OK
(Cells C74:K74)	
1. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	A COLOMBRA DE RECONSTRUCTOR DE CARLO DE LA COLOMBRA DE CARLO DE CA
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
	OK OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	What was a superior of the sup
Page 5: "On behalf" payments to the Educational Fund	OV
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
2. Page 27: The 9 Month ADA must be entered on Line 78.	OK
3. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
4. Page 31: SHARED OUTSOURCED SERVICES, Completed.	ENTRY REQUIRED!

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER				
Dupo Community Unit School District No	50-082-1960-26	065-026956				
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS	OF AUDIT FIRM			
		Scheffel Boyle				
Dr. Kelly Carpenter		222 East Main Street				
ADDRESS OF AUDITED ENTITY		Belleville				
(Street and/or P.O. Box, City, State, Zip Code)						
		E-MAIL ADDRESS:	dale.holtmann@s	cheffelboyle.com		
600 Louisa Street		NAME OF AUDIT SUP	ERVISOR			
Dupo		Dale Holtmann				
	62239			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
		CPA FIRM TELEPHON	E NUMBER	FAX NUMBER		
		618-277-8100		618-277-9307		

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 <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
	Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
	Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
	Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
	Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))
THE FOLLOWIN	IG 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

Dupo Community Unit School District No. 196 50-082-1960-26

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	\$	1,039,296
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities Indirect Cost Info 29, Line 11	Account 2200		34,694
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(19,105)
AFR TOTAL FEDERAL REVENUES:	Account 4332	\$	1,054,885
ADJUSTMENTS TO AFR FEDERAL REVENUE	AMOUNTS:		
Reason for Adjustment:			
		do has dee not	
ADJUSTED AFR FEDERAL REVENUES		\$	1,054,885
Total Current Year Federal Revenues Repor Federal Revenues	ted on SEFA: Column D	\$	1,054,885
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
	~~~~		
		The state land, and read more work which more fails were a	
	ADJUSTED SEFA FEDERAL REVENUE:		1,054,885
	DIFFERENCE:	\$	· <del>-</del>

#### Dupo Community Unit School District No. 196 50-082-1960-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2019

Total Control of the		ISBE Project #	Receipts/	Revenues		Expenditure/[	Expenditure/Disbursements ⁴				
Federal Grantor/Pass-Through Grantor			Constant		Year			Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/17-6/30/18	Year	7/1/18-6/30/19	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/17-6/30/18	7/1/18-6/30/19	7/1/17-6/30/18	Pass through to	7/1/18-6/30/19	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subreciplents	(G)	(H)	(1)
US DEPARTMENT OF AGRICULTURE - PASS-THROUGH ILLINOIS STATE BOARD OF EDUCATION											
Federal Lunch Program FY 19	10.555	19-4210-00		211,540			211,540			211,540	N/A
Federal Lunch Program FY 18	10.555	18-4210-00	189,153	73,559	189,153		73,559			262,712	N/A
Federal Breakfast Program FY 19	10.553	19-4220-00		58,525			58,525			58,525	N/A
Federal Breakfast Program FY 18	10.553	18-4220-00	51,131	19,842	51,131		19,842			70,973	N/A
TOTAL US DEPARTMENT OF AGRICULTURE - PASS- THROUGH ILLINOIS STATE BOARD OF EDUCATION			240,284	363,466	240,284		363,466			603,750	
US DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS-THROUGH IL DEPT OF HEALTHCARE AND HUMAN											
Medicaid FY 19	93.778	19-4991-00		20,800			20,800			20,800	N/A
US DEPARTMENT OF EDUCATION - PASS-THROUGH ILLINOIS STATE BOARD OF EDUCATION											
(M) Title I - Low Income FY 19	84.010	19-4300-00		233,035			279,851			279,851	367,017
(M) Title I - Low Income FY 18	84.010	18-4300-00	263,402	91,503	330,862		24,043			354,905	374,673
Total Title I - Low Income			263,402	324,538	330,862		303,894			634,756	-ni-pamenia naknjapaja de konsten krimenja kalek nye 1990 na
Title IV A - Student Support & Academic Enrichment	84,424	19-4400-00		20,423		all how by the Balling that the state of the	23,751		and the second section of the sectio	23,751	25,279

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

The accompanying notes are an integral part of this schedule.

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

^{*} 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.

#### Dupo Community Unit School District No. 196 50-082-1960-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### Year Ending June 30, 2019

		ISBE Project #	Receipts/	Revenues		Expenditure/	Disbursements ⁴				-
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/17-6/30/18	Year	7/1/18-6/30/19	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract #3	7/1/17-6/30/18	7/1/18-6/30/19	7/1/17-6/30/18	Pass through to	7/1/18-6/30/19	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subreciplents	(F)	Subrecipients	(G)	(H)	(1)
US DEPARTMENT OF EDUCATION - PASS-THROUGH											
ILLINOIS STATE BOARD OF EDUCATION (CONT'D)			ļ				ļ				
(M) IDEA Special Education Preschool FY 19	84.173	19-4600-00		8,166			14,000			14,000	14,000
(M) IDEA Special Education Preschool FY 18	84.173	18-4600-00	10,084	5,916	14,406		1,594			16,000	16,000
(M) IDEA Special Education Flow-Through FY 19	84.027	19-4620-00		161,180			231,514			231,514	269,776
(M) IDEA Special Education Flow-Through FY 18	84.027	18-4620-00	185,141	89,740	247,146		27,735			274,881	284,315
Total IDEA Special Education Cluster			195,225	265,002	261,552		274,843			536,395	<del></del>
Title II - Teacher Quality FY 19	84.367	19-4932-00		16,129			20,431			20,431	36,046
Title II - Teacher Quality FY 18	84.367	18-4932-00	16,351	9,833	20,318		5,866			26,184	29,701
Total Title II			16,351	25,962	20,318		26,297			46,615	
TOTAL US DEPARTMENT OF EDUCATION - PASS- THROUGH ILLINOIS STATE BOARD OF EDUCATION			474,978	635,925	612,732		628,785			1,241,517	***************************************
THROUGH TELINOIS STATE SOARD OF EDUCATION			,,,,,,,	,020	/.02		1			-/- :-/	
TOTAL FEDERAL FINANCIAL ASSISTANCE - CASH				1,020,191			1,013,051			1,013,051	
NONCASH FEDERAL ASSISTANCE - COMMODITIES AT FAIR VALUE	10.555			34,694			34,694				
TOTAL FEDERAL FINANCIAL ASSISTANCE - CASH AND NONCASH				1,054,885			1,047,745				
Total Child Nutrition Cluster			398,160								

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

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

The accompanying notes are an integral part of this schedule.

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

#### Dupo Community Unit School District No. 196 50-082-1960-26

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

Year Ending June 30, 2019

#### Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Dupo Community Unit School District 196 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.

Auditee elected to use 10% de minimis cost rate?	Y	ES	× NC
	<del>1000 100 100 100 100 100 100 100 100 10</del>		
Note 3: Subrecipients			
Of the federal expenditures presented in the schedule, Dupo CUSD No. 196 pro	vided federal awards to s	ubrecipients as follows	s:
	Federal	Amount Provid	ded to
Program Title/Subrecipient Name	CFDA Number	Subrecipie	
None			
NOTE			
		Wilder Control of the	
	<b></b>		
			WIII
A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-		· · · · · · · · · · · · · · · · · · ·	_
			_
Note 4: Non-Cash Assistance			
The following amounts were expended in the form of non-cash assistance by D	upo CUSD No. 196 and sh	ould be included in the	e Schedule of
Expenditures of Federal Awards:			
NON-CASH COMMODITIES (CFDA 10.555)**:	\$34,694		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash	\$34,694
Note 5: Other Information			
Insurance coverage in effect paid with Federal funds during the fiscal year:			
Property	NO		
Auto	NO NO		
General Liability Workers Compensation	NO NO		
workers Compensation	NO NO		
·	NU		
Loans/Loan Guarantees Outstanding at June 30:	NO		
·	NO (Yes/No)		

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)

# Dupo Community Unit School District No. 196 50-082-1960-26 SCHEDULE OF FINDINGS AND OUESTIONED COSTS

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

	SECTION I - SUMMARY OF	AUDITOR'S RESULTS	
FINANCIAL STATEMENTS			
Type of auditor's report issued:	Adverse		
	(Unmodified, Qualified, Adverse, D	visclaimer)	
INTERNAL CONTROL OVER FINANCIAL P	REPORTING:		
Material weakness(es) identified?		YES	X None Reported
Significant Deficiency(s) identified that	at are not considered to		
be material weakness(es)?	at the not considered to	YES	X None Reported
		-	·
Noncompliance material to the finan-	cial statements noted?	XYES	NO
FEDERAL AWARDS			
INTERNAL CONTROL OVER MAJOR PRO	GRAMS:		
• Material weakness(es) identified?		YES	X None Reported
Significant Deficiency(s) identified that	at are not considered to		
be material weakness(es)?		YES	X None Reported
		Add Marie And College After	• Contract of the Contract of
Type of auditor's report issued on comp	oliance for major programs:		Inmodified
		(Unmodified, Qu	alified, Adverse, Disclaimer ⁷ )
Any audit findings disclosed that are rec	quired to be reported in		
accordance with §200.516 (a)?		YES	X NO
IDENTIFICATION OF MAJOR PROGRAM	<u>15:⁸</u>		
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROG	RAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027/84.173	IDEA Special Education Cluster		274,843
84.010	Title I - Low Income		303,894
	Total Amount Test	ed as Major	\$578,737
Total Federal Expenditures for 7/1/17	-6/30/18	\$1,047,745	
% tested as Major		55.24%	
Dollar threshold used to distinguish bet	tween Tyne A and Tyne R programs	\$750,000	0.00
Donar tineshold used to distinguish bet	ween Type A and Type o programs.	4730,000	
Auditee qualified as low-risk auditee?		YES	X NO

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.

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

#### Dupo Community Unit School District No. 196 50-082-1960-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2019

1. FINDING NUMBER: 2019-001 2. THIS FINDING IS: X New Repeat from Prior Year? Year originally reported?  3. Criteria or specific requirement Per II. Statutes 105 ILCS 5/10-20.19: District employees must be bonded/insured for more than 25% of the amount of all bonds, notes, mortgages, moneys and effects of which they have custody at any time.  4. Condition Upon completion of the audit, we noted that the School District's custodians of funds were not properly bonded.  5. Context ¹² The total cash balance for the District at June 30, 2019 was \$8,061,228. There are three employees with access/signature authority over these cash accounts that only have insurance coverage of \$1,100,000.  6. Effect The District was not in compliance with Illinois School Code by not properly insuring the custodians of funds.  7. Cause The custodians of funds's bonds did not have adequate coverage for the District's cash balances.  8. Recommendation We recommend that the District increase the bonds on the custodians of funds or add the custodians to the Treasurer's bond to ensure that they are properly insured.  9. Management's response ¹³ Management plans to increase the amount of the bonds on the custodians of funds to ensure that they are properly insured.			SECTION II - FINANCIAL STA	TEMENT FINDINGS	
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	We recommend that the		e bonds on the custodian	s of funds or add the	custodians to the Treasurer's bond to
		crease the amount o	of the bonds on the custo	dians of funds to ensu	ure that they are properly insured.

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.).

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.

 $^{^{\}rm 13}$  See §200.521 Management decision for additional guidance on reporting management's response.

# Dupo Community Unit School District No. 196 50-082-1960-26

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2019

	SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS						
1. FINDING NUMBER: ¹⁴	2019	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?			
3. Federal Program Name and Year:							
4. Project No.:	-		5. CFDA No.:				
6. Passed Through:	***************************************						
7. Federal Agency:	·						
8. Criteria or specific requirement (in	ncluding state	tory, regulatory, or other citation)					
9. Condition ¹⁵	na di 2 militari di mal dal sia si manimina manimina di						
10. Questioned Costs ¹⁶	And the second s						
11. Context ¹⁷							
12. Effect							
13. Cause	a silikuran haran karan karan kunan ayan gara ya ya kunan k			-			
14. Recommendation							
15. Management's response ¹⁸							

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12

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

# Dupo Community Unit School District No. 196 50-082-1960-26 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹ Year Ending June 30, 2019

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

Finding Number	<u>Condition</u>		Current Status ²⁰
2018-001	Preparing the financial statements	Resolved	
2018-002	Journal entries made during the audit	Resolved	
2018-003	Overexpenditure of budget	Resolved	
2018-004 and 005	Accurate expenditure reports	Resolved	
2018-006	Lunch application verification process	Resolved	

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

- 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.

¹⁹ Explanation of this schedule - §200.511 (b)

 $^{^{\}rm 20}$  Current Status should include one of the following:

# **DUPO COMMUNITY UNIT DISTRICT #196**

600 LOUISA AVENUE DUPO, ILLINOIS 62239 PHONE 618.286.3812 FAX 618.286.5554

www.dupo196.org

Dr. Kelly Carpenter Superintendent

December 13, 2019

CORRECTIVE ACTION PLAN

Mrs. Tiffany Zobrist Jr/Sr High School Principal 618.286.3214, x2122

Illinois State Board of Education

Mr. Michael Cory Jr/Sr High School Assistant Principal

Dupo Community Unit School District No. 196 respectfully submits the following corrective action plan for the year ended June 30, 2019.

618.286.3214, x2114 Mrs. Victoria White Name and address of independent public accounting firm:

Bluffview Elementary

222 East Main Street Belleville, IL 62220

Scheffel Boyle

Principal 618.286.3311, x3225

Audit Period: For the Year Ended June 30, 2019

Dr. Brian Levin Bluffview Elementary Assistant Principal 618.286.3311, x3226

The findings from the Schedule of Findings and Questioned Costs for the year ended June 30, 2019 are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Mr. Leonard Aldridge Director of Technology 618.286.3812, x2142

#### FINDINGS - FINANCIAL STATEMENT AUDIT

Internal Control Over Financial Reporting and Compliance and Other Matters

2019-001

Mrs. Jessica Duke Director of Early Childhood Education 618.286.3311, x3400

Condition: The total cash balance for the District at June 30, 2019 was \$8,061,228. There are three employees with access/signature authority over these cash accounts that only have insurance coverage of \$1,100,000.

Mr. Steve Duke Director of Maintenance 618.286.3812, x2144

Recommendation: We recommend that the District increase the bonds on the custodians of funds or add the custodians to the Treasurer's bond to ensure that they are properly insured.

Mr. Kraig Roth Director of Special Education 618.286.3214, x2101 Management Response: Management plans to increase the amount of the bonds on the custodians of funds to ensure that they are properly insured.

Mr. Mike Treece Director of Educational Technology and Public Relations 618.286.3311, x3312

If the Illinois State Board of Education has any questions regarding this plan, please contact Dr. Kelly Carpenter at 618-286-3812.

Sincerely yours,

Mrs. Jill Weier Athletic Director 618.286.3214, x2148 Dr. Kelly Carpenter Superintendent

Kuly Carputa

#### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Dupo Community Unit School District No. 196 (the "District") conform to the cash basis of accounting as defined by the <u>Illinois State Board of Education Audit Guide</u>.

#### A. Principles Used to Determine the Scope of the 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 has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements that serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management's ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency or joint agreement meets the above criteria and, therefore, no other agency or joint agreement has been included as a component unit in the District's financial statements.

#### 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. The District maintains individual funds required by the State of Illinois. 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. Special Education and Facility Leasing Levy are also included in these funds.

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 Services fund, Capital Projects fund, or Fiduciary funds) that are legally restricted to cash disbursements for specified purposes.

The Tort fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

#### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The Working Cash fund accounts for financial resources held by the District to be used for temporary interfund loans to the Educational fund, Operations and Maintenance fund, and Transportation fund.

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

The Fire Prevention and Safety fund and the Capital Projects fund account for financial resources to be used for the acquisition or construction of major capital facilities.

#### 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 fund, which consists of the Student Activity fund, accounts for assets held by the District as an agent for the students and teachers. 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 and Expendable Trust Funds - Measurement Focus

The financial statements of all governmental funds and expendable trust 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 Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Assets with an initial cost greater than \$500 and an estimated useful life in excess of one year are capitalized. Donated fixed assets are valued at their estimated fair market value on the date donated.

Depreciation is computed for informational purposes, by the straight-line method over the estimated useful lives as follows:

# NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

	ESTIMATED
ASSET CLASS	<u>USEFUL LIVES</u>
Land Improvements	20
Buildings and Improvements	20-50
Equipment	3-10

Depreciation accounting is not considered applicable (except to determine the per capita tuition charges of which \$500,824 of depreciation expense was allowable).

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 the sale of bonds are included as receipts in the appropriate fund on the date received.

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

# D. Budget and Budgetary Accounting

The budget for all governmental fund types 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 122, Paragraph 17.1 of the Illinois Revised Statutes. The budget was passed on September 25, 2018 and amended on June 20, 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 does not utilize an encumbrance system.

# NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

- 1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed 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 the aggregate 10 percent 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

Investments are stated at the lower of cost or net realizable value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

#### F. Inventory

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

### G. Compensated Absences

It is the District's policy not to pay employees for unused sick days upon termination of employment. Accordingly, sick pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick leave.

#### H. Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### NOTE 2. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the 2017 levy on December 12, 2017. Property taxes attach 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 shortly after these two installment dates. Taxes recorded in these financial statements are from 2017 and prior tax levies. The Board passed the 2018 levy on December 18, 2018.

The following are the tax rate limits permitted by the school code and by local referendum and the actual rates levied per \$100 of assessed valuation:

		2017	2018
	LIMIT	LEVY	LEVY
Educational	2.0000	2.0000	2.0000
Bond and Interest	As needed	1.1035	1.0362
Building Operations and Maintenance	0.5000	0.5000	0.5000
Illinois Municipal Retirement Fund	As needed	0.2000	0.2450
Transportation	0.2000	0.2000	0.2000
Working Cash	0.0500	0.0300	0.0500
Fire Prevention / Safety	0.0500	0.0500	0.0500
Special Education	0.0400	0.0400	0.0400
Liability Insurance / Tort Immunity	As needed	0.9500	0.9408
Social Security (Including Medicare)	As needed	0.2400	0.2600
Lease Levy	0.0500	0.0500	0.0500
	·	5.3635	5.3720

#### NOTE 3. 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.

#### 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.

#### **Restricted Fund Balance**

The Restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. This includes restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. Special Revenue funds are by definition restricted for those specified purposes. The

# <u>DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196</u> <u>NOTES TO FINANCIAL STATEMENTS</u> <u>JUNE 30, 2019</u>

# NOTE 3. FUND BALANCE REPORTING (CONT'D)

District has several revenue sources received within different funds that also fall into these categories:

**Special Education** - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational fund. At June 30, 2019, expenditures exceeded disbursed revenue received for this purpose, resulting in no Restricted fund balance.

**State Grants** - Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, and Illinois Municipal Retirement funds. At June 30, 2019, expenditures disbursed exceeded revenues received, resulting in no Restricted fund balance.

**Federal Grants** - Proceeds from federal grants and the related expenditures have been included in the Educational and Illinois Municipal Retirement funds. At June 30, 2019, revenue received exceeded expenditures disbursed from federal grants, resulting in a restricted fund balance of \$199,967. This balance is included in the financial statements as Reserved in the Educational Fund.

**Social Security** - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Illinois Municipal Retirement fund. At June 30, 2019, revenues received exceeded expenditures disbursed, resulting in a restricted fund balance of \$186,297. This balance is included in the financial statements as Reserved in the Municipal Retirement Fund.

Illinois Municipal Retirement Fund – Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Illinois Municipal Retirement fund. At June 30, 2019, revenues received exceeded expenditures disbursed, resulting in a restricted fund balance of \$541,600. This balance is included in the financial statements as Reserved in the Municipal Retirement Fund.

**Driver's Education** – Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational fund. At June 30, 2019, expenditures disbursed exceeded revenues received, resulting in no Restricted fund balance.

#### **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 District's highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the District 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 \$836,605. This amount is shown as Unreserved in the Educational fund.

# NOTE 3. FUND BALANCE REPORTING (CONT'D)

### **Assigned Fund Balance**

The Assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for 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. Assigned fund balance amounts are show in the financial statements as Reserved in the Debt Service, Municipal Retirement, and Working Cash funds.

### **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.

# **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.

### Reconciliation of Fund Balance Reporting

The first five columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES							ORY BASIS
						FINANCIAL	FINANCIAL
	NON-					STATEMENTS-	STATEMENTS-
FUND	SPENDABLE	RESTRICTED	COMMITTED	ASSIGNED	UNASSIGNED	RESERVED	UNRESERVED
Educational	\$ -	\$ 199,967	\$ 836,605	\$ -	\$ 2,592,445	\$ 199,967	\$ 3,429,050
Operations and							
Maintenance	-	-	-	-	347,542	-	347,542
Debt Services	-	264,613	-	669	•	669	264,613
Transportation	440	428,722	-	-		-	428,722
Municipal							
Retirement	-	725,320	-	2,577	-	727,897	-
Capital Projects							
Working Cash	-	-	-	4,008	1,535,960	4,008	1,535,960
Tort	-	338,417	-	-	-	-	338,417
Fire Prevention							
and Safety	-	158,155	-		-	-	158,155

# <u>DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196</u> <u>NOTES TO FINANCIAL STATEMENTS</u> <u>JUNE 30, 2019</u>

# NOTE 3. FUND BALANCE REPORTING (CONT'D)

### **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 4. DEPOSITS AND INVESTMENTS

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6), and Section 8-7 of the School Code of Illinois.

Cash and investments per the statement of assets and liabilities arising from cash transactions as of June 30, 2019 consist of the following:

	CARRYING	BANK
	AMOUNT	BALANCE
Cash		
Checking Account	\$ 7,345,722	\$ 7,804,520
Imprest Account	35,980	36,315
Student Activity Account	166,664	167,098
Online Payment Account	53,298	53,298
	\$ 7,601,664	\$ 8,061,231

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy places no limit on the amount the District may invest in any one issuer. As of June 30, 2019, 100 percent of the District's cash and investments were maintained at Commerce Bank.

Custodial Credit Risk Related to Deposits with Financial Institutions - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's general investment policy requires 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. The Superintendent shall determine other collateral requirements.

The District's investment policy states the preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian.

# NOTE 4. DEPOSITS AND INVESTMENTS (CONT'D)

At June 30, 2019, the District's bank balances were exposed to custodial credit risk as follows:

Insured through FDIC Insurance	\$ 250,000
Collateral by pledged securities held by an	
independent financial institution in the District's name	7,744,520
Uncollateralized	66,711
	\$ 8,061,231

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses.

### NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of property and equipment included in the General Fixed Assets account group at June 30, 2019 is as follows:

	BALANCE JULY 1, 201		DELETIONS	BALANCE JUNE 30, 2019
Capital Assets Not Being Depreciated				
Land	\$ 69,45	5 \$ -	\$ -	\$ 69,455
Construction in Progress		87,851	<u> </u>	87,851
Total Capital Assets Not Being Depreciated	69,45	87,851	_	157,306
Capital Assets Being Depreciated				
Buildings and Improvements	17,630,24	0 41,841	-	17,672,081
Other Equipment	2,773,52	1 -	-	2,773,521
Land Improvements	6,573,37	9		6,573,379
Total Capital Assets Being Depreciated	26,977,14	0 41,841		27,018,981
Less: Accumulated Depreciation				
Buildings and Improvements	5,516,03	1 353,476	-	5,869,507
Other Equipment	2,459,97	6 29,636	-	2,489,612
Land Improvements	5,972,30	4 101,822	<u>-</u>	6,074,126
Total Accumulated Depreciation	13,948,31	1 484,934	**	14,433,245
Capital Assets Being Depreciated, Net	13,028,82	9 (443,093)		12,585,736
Total Capital Assets, Net	\$ 13,098,28	<u>\$ (355,242)</u>	\$ -	\$ 12,743,042

#### NOTE 6. RETIREMENT BENEFITS

The District's retirement benefits consist of the following:

- Teachers' Retirement System of the State of Illinois
- Illinois Municipal Retirement Fund
- Social Security

The District contributes to two defined benefit pension plans: the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The aggregate employer pension expense on a cash basis for the year ended June 30, 2019 is \$142,386.

#### Teachers' Retirement System of the State of Illinois

#### General Information About the Pension Plan

**Plan Description** - The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost - sharing multiple - employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all Active 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 http://trsil.org/financial/cafrs/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 I members have TRS or reciprocal system service prior to January 1, 2011. Tier I 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 II 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 II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I 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 II 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.

# NOTE 6. RETIREMENT BENEFITS (CONT'D)

Public Act 100-0023, enacted in 2017, creates an optional Tier III 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 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, 2018, 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 to TRS - The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2019, state of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension (asset)/liability associated with the District, and the District recognized revenue and expenditures of \$3,555,696 in pension contributions from the state of Illinois.

2.2 Formula Contributions - Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2019 were \$30,028 and are deferred because they were paid after the June 30, 2018 measurement date.

Federal and Special Trust Fund Contributions - When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, 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 District pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$147,893 were paid from federal and special trust funds that required District contributions of \$14,567. These contributions are deferred because they were paid after the June 30, 2018 measurement date.

*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 District is required to make a one-time contribution to TRS for members granted salary increase over 6 percent if those salaries are used to calculate a retiree's final average salary. Additionally,

#### NOTE 6. RETIREMENT BENEFITS (CONT'D)

beginning with the year ended June 30, 2019, employers will make a similar contribution for salary increases over 3 percent if members are not exempted by current collective bargaining agreements or contracts.

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 TRS service credit. For the year ended June 30, 2019, the District paid \$0 to TRS for employer contributions due on salary increase in excess of 6 percent, \$0 for salary increase in excess of 3 percent, and \$0 for sick leave granted in excess of the normal annual allotment.

# <u>Pension Liabilities</u>, <u>Pension Expense</u>, and <u>Deferred Outflows of Resources and Deferred Inflows</u> of Resources Related to Pensions

At June 30, 2018, the District is disclosing a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows

District's Proportionate Share of the Net Pension Liability	\$	552,670
State's Proportionate Share of the Net Pension Liability		
Associated With the Employer	37	,860,193
Total	\$ 38	,412,863

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 and rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2018, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2018, the District's proportion was 0.0007090524 percent, which was a decrease of 0.0021919288 from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$3,555,696 and revenue of \$3,555,696 for support provided by the state. At June 30, 2019, the District disclosed deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

# NOTE 6. RETIREMENT BENEFITS (CONT'D)

	DEFERRED		DEFERRED	
	OU	TFLOWS	$\Pi$	<b>VFLOWS</b>
	RES	SOURCES	RE	SOURCES
Differences Between Expected and Actual Experience	\$	11,108	\$	120
Net Difference Between Projected and Actual Earnings				
on Pension Plan Investments		-		1,692
Changes of Assumptions		24,240		15,664
Changes in Proportion and Differences Between Employer				
Contributions and Proportionate Share of Contributions		79,892		1,350,047
Total Deferred Amounts to be Realized in Pension Expense				
in Future Periods		115,240		1,367,523
District Contributions Made Subsequent to the Measurement Date		45,628		-
Table Constant Police Lee Police	ø	160.060	ው	1 267 522
Total Deferred Amounts Related to Pensions	<u> </u>	160,868	<u> </u>	1,367,523

\$45,628 disclosed as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2020. Other amounts disclosed as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

			NET
YEAR ENDED		DEFERRED	
 JUNE 30,	_	<b>INFLOWS</b>	
2020	_	\$	(298,459)
2021			(259,984)
2022			(271,251)
2023			(288,747)
2024		_	(133,842)
		<u>\$(</u>	1,252,283)

Actuarial Assumptions - The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	Varies by amount of service credit
Investment Rate of Return	7.00 percent, net of pension plan investment
	expense, including inflation

In the June 30, 2018 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2017 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

# NOTE 6. RETIREMENT BENEFITS (CONT'D)

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

LONG-TERM

		LOMO-1 EVIN
		<b>EXPECTED</b>
	TARGET	REAL RATE
ASSETT CLASS	ALLOCATION	OR RETURN
U.S. Equities Large Cap	15.0 %	6.7 %
U.S. Equities Small/Mid Cap	2.0	7.9
International Equities Developed	13.6	7.0
Emerging Market Equities	3.4	9.4
U.S. Bonds Core	8.0	2.2
U.S. Bonds High Yield	4.2	4.4
International Debt Developed	2.2	1.3
Emerging International Debt	2.6	4.5
Real Estate	16.0	5.4
Commodities (Real Return)	4.0	1.8
Hedge Funds (Absolute Return)	14.0	3.9
Private Equity	<u>15.0</u>	10.2
Total	100.0 %	

**Discount Rate** - At June 30, 2018, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2017 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

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

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

### NOTE 6. RETIREMENT BENEFITS (CONT'D)

		CURRENT	
	1%	DISCOUNT	1%
	DECREASE	RATE	INCREASE
	(6.00%)	(7.00%)	(8.00%)
District's Proportionate share of the Net	•		
Pension Liability	\$ 677,797	\$ 552,670	\$ 451,904

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

#### Illinois Municipal Retirement Fund

#### General Information about the Pension Plan

Plan Description - The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-District public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. 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 - 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 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent of the original amount on January 1 every year after retirement.

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 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

#### NOTE 6. RETIREMENT BENEFITS (CONT'D)

*Employees Covered by Benefit Terms* - As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	61
Inactive Plan Members Entitled to but not Yet Receiving Benefits	13
Active Plan Members	47
Total	<u> 121</u>

Contributions - As set by statute, the District's Regular Plan Members are required to contribute 4.5 percent 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 and 2019 was 9.48 percent and 7.31 percent, respectively. For the fiscal year ended June 30, 2019, the District contributed \$127,919 to the plan. 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.

#### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The District's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Changes in the District's net pension liability for the year-ended December 31, 2018 were as follows:

	TOTAL	PLAN	NET PENSION
	PENSION	FIDUCIARY	LIABILITY/
	LIABILITY	NET POSITION	(ASSET)
	(A)	(B)	(A) - (B)
Balances at December 31, 2017	\$ 8,243,468	\$ 8,435,011	\$ (191,543)
Changes for the Year:			
Service Cost	146,823	_	146,823
Interest on the Total Pension Liability	600,520	-	600,520
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	145,565	-	145,565
Changes of Assumptions	232,661	-	232,661
Contributions - Employer	-	142,797	(142,797)
Contributions - Employees	_	67,783	(67,783)
Net Investment Income	-	(523,880)	523,880
Benefit Payments, Including Refunds			
of Employee Contributions	(619,905)	(619,905)	-
Other (Net Transfer)	_	279,361	(279,361)
Net Changes	505,664	(653,844)	1,159,508
Balances at December 31, 2018	\$ 8,749,132	\$ 7,781,167	\$ 967,965

#### NOTE 6. RETIREMENT BENEFITS (CONT'D)

For the year ended June 30, 2019, the District disclosed pension benefit of (\$59,945). At June 30, 2019, the District disclosed deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	D	EFERRED	DE	FERRED
	OUTFLOWS O		INFLOWS OF	
	RE	ESOURCES	RES	SOURCES
Difference Between Expected and Actual Experience	\$	146,948	\$	-
Changes in Assumptions		172,425		147,496
Net differences Between Projected and Actual Earnings				
on Pension Plan Investments		1,043,571		490,318
Total Deferred Amounts to be Realized in Pension Expense in Future Periods		1,362,944		637,814
District Contributions Made Subsequent to the Measurement Date		90,648		
Total Deferred Amounts Related to Pensions	\$	1,453,592	\$	637,814

Amounts disclosed as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

	NET
YEAR ENDED	DEFERRED
JUNE 30,	OUTFLOWS
2019	\$ 227,573
2020	120,545
2021	146,684
2022	230,328
2023	
	\$ 725,130

*Actuarial Assumptions* - The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The *Inflation Rate* was assumed to be 2.50 percent.
- Salary Increases were expected to be 3.39 percent to 14.25 percent, including inflation.
- The *Investment Rate of Return* was assumed to be 7.25 percent.
- Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
- The IMRF-specific rates for *Mortality* (for non-disabled retirees). For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed form the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.

#### NOTE 6. RETIREMENT BENEFITS (CONT'D)

- For *Disabled Retirees*, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For *Active Members*, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- Notes There were no benefit changes during the year.
- The *long-term expected rate of return* on pension plan investments was determined using a buildingblock method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2018:

· ·		PROJECTED RETURNS/RISK
	TARGET	TEN YEAR
ASSET CLASS	ALLOCATION	GEOMETRIC
Equities	37.00 %	7.15 %
International Equityis	18.00	7.25
Fixed Income	28.00	3.75
Real Estate	9.00	6.25
Alternatives	7.00	
Private Equity		8.50
Hedge funds		5.50
Commodities		3.20
Cash Equivalents	1.00	2.50
Total	100.00	

Single Discount Rate - A Single Discount Rate of 7.25 percent was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- 1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- 2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25 percent, the municipal bond rate is 3.71 percent, and the resulting single discount rate is 7.25 percent.

## <u>DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196</u> <u>NOTES TO FINANCIAL STATEMENTS</u> <u>JUNE 30, 2019</u>

#### NOTE 6. RETIREMENT BENEFITS (CONT'D)

Sensitivity of the District's Net Pension Liability to Changes in the Discount Rate - The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25 percent as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1 percent lower or 1 percent higher:

	CURRENT	
1%	DISCOUNT	1%
DECREASE	RATE	INCREASE
(6.25%)	(7.25%)	(8.25%)
\$ 2,015,105	\$ 967,965	\$ 96,396

Net Pension Liability

*Plan Fiduciary Net Position* - Detailed information about the Plan's fiduciary net position is available in the separately issued IMRF Comprehensive Annual Financial Report.

#### Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under social Security. The District paid the total required contribution for the current fiscal year of \$125,474.

#### NOTE 7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The District participates in two Post Employment benefit plans other than pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and Egyptian Area Schools Employee Benefit Trust.

#### **Teachers' Retirement Insurance Program**

#### (a) Teacher Health Insurance Security Fund

Plan Description - The District participates in the Teachers' Health Insurance Security (THIS) Fund which accounts for the Teacher Retirement Insurance Program of Illinois (TRIP or Plan). TRIP is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. TRIP health coverage includes provisions for 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. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which established the eligibility and benefit provisions of the plan.

**Benefits Provided** - The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of the coverage.

#### NOTE 7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706.

On behalf contributions to the THIS Fund – The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by the contributions from active members which were 1.24 percent of pay for the year ended June 30, 2019. State of Illinois contributions were \$64,242, and the District recognized revenue and expenditures of this amount during the year.

*District contributions to the THIS Fund* – The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was .92 percent during the year ended June 30, 2019. For the year ended June 30, 2019, the District paid \$47,663 to the THIS Fund.

#### Continuation of Health Insurance Coverage After Employment

The District (employer) has not established a policy for providing health insurance coverage after employment due to termination, retirement, or disability. These employees may be eligible for health insurance continuation under COBRA (federal legislation), under the Illinois Insurance Code (state legislation), or both.

Neither of these laws require the District to pay any portion of the former employee's health insurance costs. The District does have former employees receiving these postemployment benefits. However, the District requires the former employee to pay 100 percent of the payment for coverage. Thus, the District has no financial reporting relative to this matter.

#### NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS

A summary of changes in general long-term debt for the year ended June 30, 2019 is as follows:

#### NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

	Balances			Balances
	July 1, 2018	Proceeds	Decreases	June 30, 2019
General Obligation Refunding				
Bonds, Series 2008	\$ 1,635,000	\$ -	\$ 320,000	\$ 1,315,000
General Obligation School				
Bonds, Series 2010	2,520,000	-	-	2,520,000
General Obligation Refunding				
School Bonds, Series 2012B	250,000	-	125,000	125,000
General Obligation School				
Bonds, Series 2017A	1,365,000	-	-	1,365,000
General Obligation School				
Bonds, Series 2017B	895,000	-	-	895,000
Driver's Education Vehicle *	12,952	-	6,380	6,572
	\$ 6,677,952	\$ -	\$ 451,380	\$ 6,226,572

^{*} Paid from the Educational Fund

#### General Obligation Refunding Bonds, Series 2008

A \$1,955,000 issue dated September 1, 2008 provides for serial retirement of principal amounts ranging from \$10,000 to \$480,000 due on December 1 annually beginning 2009 and continuing through 2023. The interest rate on the bonds ranges from 4.25% to 7.45% with semi-annual payment dates of December 1 and June 1 beginning December 1, 2009. The proceeds of these bonds were used to refund the remaining \$1,470,000 on the School Construction Bonds - Series 1999 and to refund the \$405,000 on the Fire Prevention and Life Safety Bonds - Series 2001, with the remaining \$80,000 to pay issuance costs.

At June 30, 2019, the annual cash flow requirements of bond principal and interest are as follows:

Year Ending			
June 30,	Principal	Interest	Total
2020	\$ 310,000	0 \$ 53,388	\$ 363,388
2021	450,00	0 34,613	484,613
2022	480,00	0 13,388	493,388
2023	75,00	0 1,594	76,594
	\$ 1,315,00	0 \$ 102,983	\$1,417,983

#### General Obligation School Bonds, Series 2010

A \$2,520,000 issue dated April 1, 2010 provides for serial retirement of principal amounts ranging from \$315,000 to \$715,000 due on December 1 annually beginning 2022 and continuing through 2027. The interest rate on the bonds ranges from 4.15% to 5.50% with semi-annual payment dates of June 1 and December 1. Interest payments begin December 1, 2010 and end December 1, 2027. The proceeds of these bonds were used to refund the \$580,000 on the Fire Prevention and Life Safety Bonds - Series 2001 and to refund the \$560,000 on the Fire Prevention and Life Safety Bonds - Series 2007, \$1,225,000 for Fire Prevention and Life Safety improvements to the buildings and the remaining \$155,000 to pay the issuance costs.

#### NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

At June 30, 2019, the annual cash flow requirements of bond principal and interest are as follows:

Year Ending						
June 30,	Princ	Principal Interest		nterest	Total	
2020	\$	-	\$	124,088	\$	124,088
2021		-		124,088		124,088
2022		-		124,088		124,088
2023	31	5,000		115,425		430,425
2024	40	00,000		95,763		495,763
2025-2029	1,80	5,000		106,884		1,911,884
	\$ 2,52	20,000	\$	690,336	\$ 3	3,210,336

#### General Obligation Refunding School Bonds, Series 2012B

A \$720,000 issue dated November 1, 2012 provides for serial retirement of principal amounts ranging from \$125,000 to \$345,000 due on December 1 annually beginning 2016 and continuing through 2019. The interest rate on the bonds ranges from 2.00% to 2.25% with semi-annual payment dates of December 1 and June 1, beginning on December 1, 2013. The proceeds of these bonds were used to refund \$720,000 on the Fire Prevention and Life Safety Bonds - Series 2005.

At June 30, 2019, the annual cash flow requirements of bond principal and interest are as follows:

Year Ending							
June 30,	P	Principal		terest	Total		
2020	\$	125,000	\$	1,250	\$	126,250	

#### General Obligation School Bonds, Series 2017A

A \$1,365,000 issued dated April 13, 2017 provides for serial retirement of principal amounts ranging from \$35,000 to \$675,000 due on December 1 annually beginning on December 1, 2019 and continuing through 2028. The interest rate on the bonds ranges from 2.85% to 4.00% with semi-annual payment dates of December 1 and June 1, beginning on December 1, 2018. The proceeds of the bonds were used for cash flow purposes.

At June 30, 2019, the annual cash flow requirements of bond principal and interest are as follows: Year Ending

June 30,	 Principal Intere		Interest	Total	
2020	\$ 35,000	\$	50,229	\$	85,229
2021	45,000		49,089		94,089
2022	35,000		47,949		82,949
2023	150,000		45,313		195,313
2024	165,000		40,287		205,287
2025-2029	 935,000		120,500		1,055,500
	 1,365,000	\$	353,367	\$_	1,718,367

#### NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

#### General Obligation School Bonds, Series 2017B

A \$895,000 issued dated April 13, 2017 provides for serial retirement of principal amounts ranging from \$20,000 to \$720,000 due on December 1 annually beginning on December 1, 2027 and continuing through 2030. The interest rate on the bonds is 4.25% with semi-annual payment dates of December 1 and June 1, beginning on December 1, 2018. The proceeds of the bonds were used to refund \$895,000 on the Fire and Life Safety Bonds - Series 2007.

At June 30, 2019, the annual cash flow requirements of bond principal and interest are as follows:

Year Ending					
June 30,	F	Principal	Interest		Total
2020	\$	•	\$	38,038	\$ 38,038
2021		-		38,038	38,038
2022		•••		38,038	38,038
2023		-		38,037	38,037
2024		-		38,037	38,037
2025-2029		740,000		173,612	913,612
2030		155,000		3,293	 158,293
	\$	895,000	\$	367,093	\$ 1,262,093

#### Capital Lease - Driver's Education Vehicle

The District entered into a capital lease for a driver's education vehicle on March 1, 2017 with a three-year term. Original cost of \$19,146 payable \$3,359 semi-annually including interest. Final payment is on March 2, 2020. The amount of \$6,719 was expended in the Debt Service Fund under this agreement during the fiscal year 2019.

At June 30, 2019, the annual cash flow requirements of principal and interest are as follows:

Year Ending					
June 30,	Pr	incipal	Int	erest	 Total
2020		6,572	\$	147	\$ 6,719

The combined annual cash flow requirements of principal and interest at June 30, 2019 are as follows:

#### NOTE 8. CHANGES IN LONG-TERM DEBT AND OTHER OBLIGATIONS (CONT'D)

Year Ending				
June 30,	]	Principal	Interest	 Total
2020	\$	476,572	\$ 267,140	\$ 743,712
2021		495,000	245,828	740,828
2022		515,000	223,463	738,463
2023		540,000	200,369	740,369
2024		565,000	174,087	739,087
2025-2029		3,480,000	400,996	3,880,996
2030		155,000	 3,293	 158,293
	\$_	6,226,572	\$ 1,515,176	\$ 7,741,748

#### Legal Debt Margin

The Illinois School Code limits the amount of indebtedness to 13.8 percent of the most recent available equalized assessed valuation of the District.

At June 30, 2019, the legal debt margin of the school district was as follows:

Assessed Valuation - Tax Year 2018	<u>\$ 71,127,326</u>
Debt Limit - 13.8 Percent of Assessed Valuation	\$ 9,815,571
Less: Long-Term Indebtedness Legal Debt Margin	(6,220,000) \$ 3,595,571

#### NOTE 9. INTERFUND LOANS AND TRANSFERS

There were no interfund receivables or payables for the year ended June 30, 2019. There were no permanent transfers for the year ended June 30, 2019.

#### NOTE 10. COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common interest-bearing checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account may incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

#### NOTE 11. OVER EXPENDITURES OF BUDGET

The District did not expend funds in excess of budget in the year ended June 30, 2019.

#### NOTE 12. COMMITMENTS

#### Leases

The District leases eight copiers requiring payment of approximately \$2,284 per month under an operating lease that expires in September 2020.

At June 30, 2019, future minimum lease payments are as follows:

Year Ending		
June 30,	A	mount
2020	\$	27,408
2021		6,852
	-\$	34,260

The amount of \$27,408 was expended in the Educational fund under this agreement during fiscal year 2019.

The District leases 6 Promethean Boards and 6 computers requiring payment of approximately \$657 per month under an operating lease that expires in June 2023.

At June 30, 2019, future minimum lease payments are as follows:

Year Ending	
June 30,	Amount
2020	\$ 7,889
2021	7,889
2022	7,889
2023	2,226
	\$ 25,893

The amount of \$7,889 was expended in the Educational Fund under this agreement during fiscal year 2019.

The District leases 800 Chromebooks requiring payment of approximately \$6,526 per month under an operating lease that expires in June 2022.

At June 30, 2019, future minimum lease payments are as follows:

Year Ending		
June 30,	A	mount
2020	\$	78,307
2021		78,307
2022		54,524
		211,138

The District leases 7 Promethean Boards requiring payment of approximately \$819 per month under an operating lease the begins in July 2020.

#### NOTE 12. COMMITMENTS (CONT'D)

At June 30, 2019, future minimum lease payments are as follows:

Year Ending		
June 30,	A	mount
2020	\$	9,832
2021		9,832
2022		9,832
2023		9,833
	\$	39,329

#### NOTE 13. RISK MANAGEMENT

The District purchases commercial property, general liability, garage liability, automobile liability and physical damage, crime, school board legal liability, boiler and machinery, student accident, and workers' compensation insurance policies through Prairie State Insurance Cooperative to protect the District's assets from all risks. There have been no significant reductions in coverage during the fiscal year. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The workers' compensation coverage is an assessable risk pool, whereby the District could be assessed additional premiums should a major catastrophic claim be filed against the funds. At June 30, 2019, the District was not assessed any additional premiums.

The District elects to be self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits. The District paid \$1,447 during the year ended June 30, 2019.

#### NOTE 14. CONTINGENCIES

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

#### DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196

#### SUPPLEMENTARY INFORMATION

#### SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FISCAL YEAR ENDED JUNE 30, 2019 2018 2015 2014 2017 2016 District's Proportion of the Net Pension Liability 0.0007090524% 0.00290098% 0.002712530% 0.002738103% 0.00294842% District's Proportionate Share of the Net Pension \$ 552,670 \$ 2,216,296 \$ 2,141,164 \$ 1,793,751 \$ Liability 1,794,360 State's Proportionate Share of the Net Pension 26,523,595 Liability Associated with the District 37,860,193 37,390,737 37,704,066 29,773,649 Total \$ 38,412,863 39,607,033 39,845,230 31,567,400 28,317,955 4,665,892 \$ 5,180,808 5,077,613 5,058,156 4,747,357 4,519,387 District's Covered-Employee Payroll District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee 39.7% Payroll 10.9% 38.4% 43.8% 45.1% Plan Fiduciary Net Position as a Percentage of the 41.5% Total Pension Liability 40.0% 39.3% 36.4% 43.0%

^{*} The amounts have not yet been provided by the Teachers' Retirement System of the State of Illinois.

## DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196 SUPPLEMENTARY INFORMATION SCHEDULE OF EMPLOYER CONTRIBUTIONS TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

				FISCAL Y	(EA	R ENDED	JUN	IE 30,		
		2019		2018		2017		2016		2015
Contractually-Required Contribution Contributions in Relation to the Contractually-Required	\$	44,617	\$	46,622	\$	117,963	\$	105,140	\$	96,968
Contribution Contribution Deficiency (Excess)	\$	(45,628) (1,011)	\$	(46,622)	\$	(117,963)	\$	(105,140)	\$	(96,968)
District's Covered-Employee Payroll	\$ 5	5,180,808	\$ :	5,077,613	\$	5,058,156	\$ 4	4,747,357	\$ 4	,665,892
Contributions as a Percentage of Covered-Employee Payroll		0.88%		0.92%		2.33%		2.21%		2.08%

# DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196 SUPPLEMENTARY INFORMATION NOTES TO THE SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF EMPLOYER CONTRIBUTIONS TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

#### NOTE 1. CHANGES OF ASSUMPTIONS

For the 2018, 2017, and 2016 measurement years, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit, but the rate sof increase in the 2018 measurement year were slightly higher.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

#### <u>DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196</u> <u>SUPPLEMENTARY INFORMATION</u>

#### MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

#### ILLINOIS MUNICIPAL RETIREMENT FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

#### LAST 10 CALENDAR YEARS

	(SCHEDULE TO BE BUILT PROSPECTIVELY FROM 2014)											
									<del> </del>			
Calendar Year Ending December 31,	2018	2017	2016	2015	2014	2013	2	012	2011	`	2010	2009
Total Pension Liability												
Service Cost	\$ 146,823	\$ 167,739	\$ 160,931	\$ 166,681	\$ 167,824	<b>e</b>	\$	_	\$	- \$	_	\$ -
Interest on the Total Pension Liability	600,520		588,149	596,044	561,079	Ψ -	Ψ	_	Ψ	- w -	_	Ψ -
Benefit Changes	000,520	. 004,277	300,143	320,044	501,075	_		_		_	_	_
Difference Between Expected and Actual Experience	145,565	74,137	4,804	(350,893)	(113,742)	_		_		_	_	_
Assumption Changes	232,661		•	9,149	356,073	-		-		_	_	_
Benefit Payments and Refunds	(619,905		(501,725)	(524,083)	(484,853)	-		_		_	_	_
Net Change in Total Pension Liability	505,664			(103,102)	486,381		M	_	***************************************			
The change in Your Pension Enaching	202,00	(22,0)1)	2 .2,	(105,102)	100,501							
Total Pension Liability - Beginning	8,243,468	8,265,559	8,022,848	8,125,950	7,639,569	_				-	-	-
						M						**************************************
Total Pension Liability - Ending (a)	8,749,132	8,243,468	8,265,559	8,022,848	8,125,950			-		_		
Disconstruction of the												
Plan Fiduciary Net Position	1.40.70	140.710	1.45.050	1.40.100	156 655							
Employer Contributions	142,797		145,352	149,189	156,657	-		-		-	-	_
Employee Contributions	67,783		66,676	65,948	63,168	-		-		-	-	-
Pension Plan Net Investment Income	(523,880		514,309	39,398	474,792	-		-		-	-	-
Benefit Payments and Refunds	(619,905		(501,725)	(524,083)	(484,853)	-		-		-	-	-
Other	279,361		(10,776)	(286,803)	(91,606)						<u> </u>	
Net Change in Plan Fiduciary Net Position	(653,844	743,373	213,836	(556,351)	118,158	-		-		-	-	-
Plan Fiduciary Net Position - Beginning	8,435,011	7,691,638	7,477,802	8,034,153	7,915,995	_		-		-	-	-
				***************************************								
Plan Fiduciary Net Position - Ending (b)	7,781,167	8,435,011	7,691,638	7,477,802	8,034,153	-		_		<u>-</u> _		
Net Pension Liability/(Asset) - Ending (a)-(b)	\$ 967,965	\$ (191,543)	\$ 573,921	<u>\$ 545,046</u>	\$ 91,797	\$ -	\$	-	\$	<u>- \$</u>	-	\$ -
Plan Fiduciary Net Position as a Percentage												
of Total Pension Liability	88.949	6 102.32%	93.06%	93.21%	98.87%	0.00%	4	0.00%	0.00	0/.	0.00%	0.00%
of Total Tension Elability	30.54	0 102.3270	93.0070	93.2170	96.6770	0.00%	0	0.0076	0.00	70	0.0076	0.00%
Covered Valuation Payroll	\$ 1,506,295	\$1,513,116	\$1,481,684	\$1,465,522	\$1,403,741	\$ -	\$		\$	<u>- \$</u>	_	<u>\$</u> _
Net Pension Liability as a Percentage			_									
of Covered Valuation Payroll	64.269	<b>6</b> -12.66%	38.73%	37.19%	6.54%	-		-		-	-	-

#### SCHEDULE "5"

# DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196 SUPPLEMENTARY INFORMATION MULTIYEAR SCHEDULE OF CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

#### <u>LAST 10 CALENDAR YEARS</u> (SCHEDULE TO BE BUILT PROSPECTIVELY FROM 2014

								ACTUAL
								CONTRIBUTION
CALENDAR								AS A % OF
YEAR	ACT	UARIALLY			CONT	RIBUTION	COVERED	COVERED
<b>ENDING</b>	DE	TERMINED	A	ACTUAL	DEF:	ICIENCY	VALUATION	VALUATION
DECEMBER 31,	CON	TRIBUTION	CON	TRIBUTION	(E	XCESS)	PAYROLL	PAYROLL
2014	\$	159,921	\$	156,657	\$	3,264	\$ 1,432,983	10.93 %
2015		149,190		149,189		1	1,465,522	10.18
2016		145,353		145,352		1	1,481,684	9.81
2017		140,720		140,719		1	1,513,116	9.30
2018		142,797		142,797		-	1,506,295	9.48

## DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196 SUPPLEMENTARY INFORMATION NOTES TO THE SCHEDULE OF CONTRIBUTIONS SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2018 CONTRIBUTION RATE*

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

#### Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

#### Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method

Aggregate Entry Age Normal

Amortization Method

Level Percentage of Payroll, Closed

Remaining Amortization

Period

Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 25-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 20 years for most employers (two

employers were financed over 29 years).

Asset Valuation Method

5-Year smoothed market; 20% corridor

Wage Growth

3.50%

Price Inflation

2.75% - approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases

3.75% to 14.50% including inflation

Investment Rate of Return

7.50%

Retirement Age

Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Mortality

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

#### Other Information:

Notes

There were no benefit changes during the year.

^{*}Based on Valuation Assumptions used in the December 31, 2016 actuarial valuation

## DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCE ARISING FROM CASH TRANSACTIONS STUDENT ACTIVITY AGENCY FUND YEAR ENDED JUNE 30, 2019

A COPTO.	Balance June 30, 2018	Increases	Decreases	Balance June 30, 2019
ASSETS: Cash	\$ 171,765	\$ 1,040,846	\$ 1,045,947	\$ 166,664
LIABILITIES (DUE TO OTHERS):				
Amounts Due to Activity				
Fund Organizations				_
Academic Vocational Organization Scholarship	\$ 1,500	\$ -	\$ 1,500	\$ -
Achievement	4,459	3,177	2,334	5,302
ACT Prep	54	-	-	54
Admiral Trost	503	-	-	503
Art Club	266	175	-	441
Bank Account Interest	2,503	595	839	2,259
Biology	1,278	255	223	1,310
Bowling	787	240	197	830
Business Management/Dupo Designs	362	348	-	710
Bluffview Elementary Account	13,168	27,338	29,661	10,845
Bluffview After School Program	500	-	<u>.</u>	500
Bluffview Student Council Regular	816	2,201	2,693	324
Bluffview Student Council Soda	-	707	1,568	(861)
Cat Classic	-	2,601	2,601	-
Central Office Soda	412	-	-	412
Class of 2018	1,748	-	1,337	411
Class of 2019	6,212	-	5,657	555
Class of 2020	95	17,699	16,594	1,200
Class of 2021	191	4,692	1,424	3,459
Class of 2022	779	8,107	5,775	3,111
Community Awareness	265	-	-	265
Cross Country	642	75	179	538
Dance Force	3,376	9,957	12,658	675
Drama Club	3,160	6,526	9,298	388
Dupo 196 Scholarship Fund	-	1,000	-	1,000
EMT Class	2,439	1,850	2,532	1,757
FAB	844	836	1,342	338
Golf Scramble	11,604	7,096	6,579	12,121
Goodfellas	3,104	2,000	4,398	706
Hall of Fame - Innovative Student Tec	779	-	-	779
HS Boys Basketball	524	2,191	2,060	655
HS Cafeteria	141	217	77	281
HS Candy/Vending Machine	-	12,763	12,763	_
HS Cheer	540	4,716	4,365	891
HS Girls Basketball	576	767	1,076	267

## DUPO COMMUNITY UNIT SCHOOL DISTRICT NO. 196 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCE ARISING FROM CASH TRANSACTIONS STUDENT ACTIVITY AGENCY FUND

#### YEAR ENDED JUNE 30, 2019

	Balance June 30, 2018	Increases	Decreases	Balance June 30, 2019
Amounts Due to Activity				
Fund Organizations (cont'd)				
HS Library	\$ 885	\$ 476	\$ 541	\$ 820
HS Soda	-	4,537	4,537	-
HS Student Council	863	6,998	6,941	920
Jr. High Girls Basketball	65	484	457	92
Jr. High Cheer	141	787	788	140
Jr. High Science	869	_		869
Jr. High Softball	144	350	224	270
Jr. High Student Council	411	341	335	417
Lions Club	1,500		-	1,500
Little Library	-,	500	475	25
National Honor Society	144	-	-	144
Newpaper/Yearbook	3,295	1,121	1,211	3,205
Parking Lot	9,863	960	1,211	10,823
Peer Leadership	7,003 77	700	_	7
Physical Science	166	3,636	3,802	,
Reserve Fund - Flex Savings	586	2,585	3,171	
Reserve Fund - Flex Savings Reserve Fund - Insurance		736,824	742,178	54
	5,895			
Robotics Club	2.524	11,200	4,256	6,94
ROTC	2,524		53,713	4,81
ROTC Summer Leadership	5,720	61,705	59,076	8,349
Scholar Bowl	400	-		40
Science Olympiad	<del>-</del>	6,196	3,666	2,53
Skating	201		<u>.</u>	20
Softball	8,870	1,920	6,020	4,77
Special Ed - Knights of Columbus	1,256	900	1,990	16
Special Ed - Life Skills	941	4,267	3,152	2,05
Student Services	608	-	125	48
Tiger Boosters Athletic Committee	2,152	-	-	2,15
Track	-	1,125	183	94:
Varsity Baseball	2,429	878	1,178	2,12
Varsity Club	8,839	7,516	5,281	11,07
Varsity Football	2,726	9,147	8,776	3,09
Volleyball	3,466	2,021	3,137	2,35
Adm Trost Scholarship	6,839	27	-	6,86
Eyeglasses	1,103		1,004	99
Hickey Scholarship	35,160	210		35,370
Total Liabilities (Due to Others)	171,765	1,040,846	1,045,947	166,66
und Balance	NAMES AND ASSOCIATION OF THE PROPERTY OF THE P		-	
Total Liabilities and Fund Balance	\$ 171,765	\$ 1,040,846	\$ 1,045,947	\$ 166,66

COMPLIANCE AUDITS



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## INDEPENDENT AUDITOR'S 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

To the Board of Education Dupo Community Unit School District No. 196 Dupo, Illinois

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dupo Community Unit School District No. 196, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Dupo Community Unit School District No. 196's basic financial statements and have issued our report thereon dated December 13, 2019.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Dupo Community Unit School District No. 196'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 the Dupo Community Unit School District No. 196's internal control. Accordingly, we do not express an opinion on the effectiveness of the Dupo Community Unit School District No. 196'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.



To the Board of Education Dupo Community Unit School District No. 196 Dupo, Illinois

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Dupo Community Unit School District No. 196'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, item 2019-001 on the schedule of findings and questioned costs.

#### Dupo Community Unit School District No. 196's Response to Findings

Dupo Community Unit School District No. 196's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Dupo Community Unit School District No. 196's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### 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.

Belleville, Illinois

Scheffel Boyh

December 13, 2019



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

To the Board of Education Dupo Community Unit School District No. 196 Dupo, Illinois

Report on Compliance for Each Major Federal Program

We have audited Dupo Community Unit School District No. 196'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 Dupo Community Unit School District No. 196's major federal programs for the year ended June 30, 2019. Dupo Community Unit School District No. 196's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Dupo Community Unit School District No. 196'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 Dupo Community Unit School District No. 196'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 Dupo Community Unit School District No. 196's compliance.



To the Board of Education Dupo Community Unit School District No. 196 Dupo, Illinois

#### Opinion on Each Major Federal Program

In our opinion, Dupo Community Unit School District No. 196's, 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 Dupo Community Unit School District No. 196 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 Dupo Community Unit School District No. 196'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 Dupo Community Unit School District No. 196'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 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.

Belleville, Illinois

Scheffer Boyh

December 13, 2019