

Due to ROE on Monday, October 15th  
 Due to ISBE on Thursday, November 15th  
 SD/JA18

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, 2018**

<p><b>School District/Joint Agreement Information</b>  <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number:  <b>44-063-1550-16</b></p> <p>County Name:  <b>McHenry County</b></p> <p>Name of School District/Joint Agreement:  <b>Community High School District No. 155</b></p> <p>Address:  <b>One South Virginia Avenue</b></p> <p>City:  <b>Crystal Lake</b></p> <p>Email Address:</p> <p>Zip Code:  <b>60014</b></p>		<p><b>Accounting Basis:</b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p> <p><b>Filing Status:</b>  <a href="#">Submit electronic AFR directly to ISBE</a></p> <p><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p style="text-align: center;"><b>0</b></p>	<p><b>Certified Public Accountant Information</b></p> <p>Name of Auditing Firm:  <b>Tighe, Kress, &amp; Orr, P.C.</b></p> <p>Name of Audit Manager:  <b>Cynthia Petschke</b></p> <p>Address:  <b>2001 Larkin Ave, Suite 202</b></p> <p>City: <b>Elgin</b> State: <b>IL</b> Zip Code: <b>60123</b></p> <p>Phone Number: <b>847-695-2700</b> Fax Number: <b>847-695-2748</b></p> <p>IL License Number (9 digit): <b>065-036379</b> Expiration Date: <b>9/30/2021</b></p> <p>Email Address:  <a href="mailto:Cynthia.Petschke@tkocpa.com">Cynthia.Petschke@tkocpa.com</a></p>
<p><b>Annual Financial Report</b></p> <p>Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p><b>Single Audit Status:</b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	ISBE Use Only
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)</p> <p>Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print):  <b>Steve Olson</b></p>		<p>Township Treasurer Name (type or print)</p>	Regional Superintendent/Cook ISC Name (Type or Print):
<p>Email Address:  <a href="mailto:solson@d155.org">solson@d155.org</a></p>		<p>Email Address:</p>	Email Address:
Telephone: <b>815-455-8500</b>	Fax Number:	Telephone: _____ Fax Number: _____	Telephone: _____ Fax Number: _____
<p>Signature &amp; Date:</p>		<p>Signature &amp; Date:</p>	

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

ISBE Form SD50-35/JA50-60 (05/18)

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).

**TABLE OF CONTENTS**

	TAB Name	AFR Page No.
<b>Auditor's Questionnaire</b> .....	Aud Quest	<a href="#">2</a>
<b>Comments Applicable to the Auditor's Questionnaire</b> .....	Aud Quest	<a href="#">2</a>
<b>Financial Profile Information</b> .....	FP Info	<a href="#">3</a>
<b>Estimated Financial Profile Summary</b> .....	Financial Profile	<a href="#">4</a>
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	<a href="#">5 - 6</a>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<a href="#">7 - 8</a>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<a href="#">9 - 14</a>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<a href="#">15 - 22</a>
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<a href="#">23</a>
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	<a href="#">24</a>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<a href="#">25</a>
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<a href="#">26</a>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<a href="#">27 - 28</a>
Indirect Cost Rate - Contracts paid in Current Year.....	Contarcts Paid in CY	<a href="#">29</a>
Indirect Cost Rate - Computation.....	ICR Computation	<a href="#">30</a>
<b>Report on Shared Services or Outsourcing</b> .....	Shared Outsourced Serv.	<a href="#">31</a>
<b>Administrative Cost Worksheet</b> .....	AC	<a href="#">32</a>
<b>Itemization Schedule</b> .....	ITEMIZATION	<a href="#">33</a>
<b>Reference Page</b> .....	REF	<a href="#">34</a>
<b>Notes, Opinion Letters, etc.</b> .....	Opinion-Notes	<a href="#">35</a>
<b>Deficit Reduction Calculation</b> .....	Deficit AFR Sum Calc	<a href="#">36</a>
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	<a href="#">-</a>
<b>Single Audit Section</b>		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	<a href="#">37 - 46</a>

**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 or before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
  - [Attachment Manager Link](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
  - Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
5. **Submit Paper Copy of AFR with Signatures**
  - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
  - Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

[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 discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
  - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

### AUDITOR'S QUESTIONNAIRE

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

#### PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act* [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

#### PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 7/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded.

Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue &amp; Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date 

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		(15,088)	(262,505)	(64,270)		(341,863)
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		15,088	262,505	64,270		341,863
<b>Total</b>						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:****Tighe, Kress & Orr, P.C.**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b><u>FINANCIAL PROFILE INFORMATION</u></b>											
2	<i>Required to be completed for School Districts only.</i>											
3												
4												
5	A. <b>Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)											
6												
7	Tax Year <u>2017</u>				Equalized Assessed Valuation (EAV):				<u>2,705,254,056</u>			
8												
9	Educational			Operations & Maintenance			Transportation		Combined Total		Working Cash	
10	Rate(s): <u>0.023159</u>			+ <u>0.001921</u>			+ <u>0.000538</u>		= <u>0.025620</u>			
11												
12	B. <b>Results of Operations *</b>											
13	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)		Fund Balance			
14	<u>88,315,328</u>			<u>88,305,687</u>			<u>9,641</u>		<u>46,844,370</u>			
15												
16	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.											
17												
18												
19												
20	C. <b>Short-Term Debt **</b>											
21	CPPRT Notes <u>0</u>			TAWs <u>0</u>			TANS <u>0</u>		TO/EMP. Orders <u>0</u>		GSA Certificates <u>0</u>	
22												
23	Other <u>0</u>			Total <u>0</u>								
24												
25	** The numbers shown are the sum of entries on page 25.											
26												
27												
28	D. <b>Long-Term Debt</b>											
29	Check the applicable box for long-term debt allowance by type of district.											
30												
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,			<u>186,662,530</u>							
32												
33	<input type="checkbox"/>	b. 13.8% for unit districts.										
34	Long-Term Debt Outstanding:											
35												
36	c. Long-Term Debt (Principal only)			Acct <u>511</u> <span style="background-color: #ffffcc; border: 1px solid black; padding: 2px;">81,801,751</span>								
37												
38	Outstanding:.....											
39												
40	E. <b>Material Impact on Financial Position</b>											
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.											
42	Attach sheets as needed explaining each item checked.											
43												
44	<input type="checkbox"/> Pending Litigation											
45	<input type="checkbox"/> Material Decrease in EAV											
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/> Adverse Arbitration Ruling											
48	<input type="checkbox"/> Passage of Referendum											
49	<input type="checkbox"/> Taxes Filed Under Protest											
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)											
52												
53	Comments:.....											
54												
55												
56												
57												
58												
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61												

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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### ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** Community High School District No. 155

**District Code:** 44-063-1550-16

**County Name:** McHenry County

#### 1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Funds 10, 20, 40, 70 + (50 & 80 if negative)

**Total**

46,844,370.00

**Ratio**

0.530

**Score**

4

**Weight**

0.35

88,315,328.00

**Value**

1.40

Minus Funds 10 & 20

0.00

#### 2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Funds 10, 20 & 40

**Total**

88,305,687.00

**Ratio**

1.000

**Score**

4

**Adjustment**

0

88,315,328.00

**Weight**

0.35

Minus Funds 10 & 20

0.00

**Value**

1.40

Possible Adjustment:

#### 3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Funds 10, 20 40 & 70

**Total**

94,615,255.00

**Days**

385.72

**Score**

4

**Weight**

0.10

245,293.58

**Value**

0.40

#### 4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Funds 10, 20 & 40

**Total**

0.00

**Percent**

100.00

**Score**

4

**Weight**

0.10

58,912,317.58

**Value**

0.40

#### 5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)

Total Long-Term Debt Allowed (P3, Cell H31)

(.85 x EAV) x Sum of Combined Tax Rates

**Total**

81,801,751.00

**Percent**

56.17

**Score**

3

**Weight**

0.10

186,662,529.86

**Value**

0.30

**Total Profile Score:**

**3.90 \***

**Estimated 2019 Financial Profile Designation:** RECOGNITION

\*

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

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	Educational	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2				Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>			20,499,181	9,761,740	235,402	5,993,911	4,042,181	10,606,027	2,061,633	
5	Investments	120		56,298,790							
6	Taxes Receivable	130		30,106,242	2,411,830	82,709	675,166	838,678			
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150		964,900			277,592				
9	Other Receivables	160		3,777	1,604						
10	Inventory	170									
11	Prepaid Items	180		124,739	960						
12	Other Current Assets (Describe & Itemize)	190		54,663							
13	<b>Total Current Assets</b>			108,052,292	12,176,134	318,111	6,946,669	4,880,859	10,606,027	2,061,633	0
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	2,045,570		378,122		481,789		5,332,488		
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	7,105,639		3,858						
31	Payroll Deductions & Withholdings	480						161,539			
32	Deferred Revenues & Other Current Liabilities	490	65,300,701		5,344,255	178,221	1,732,424	1,807,164			
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		74,451,910		5,726,235	178,221	2,214,213	1,968,703	5,332,488	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	6,742,142		139,890		2,912,156	199,827			
39	Unreserved Fund Balance	730	26,858,240		6,449,899		4,732,456		5,073,712	2,061,633	
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		108,052,292		12,176,134	318,111	6,946,669	4,880,859	10,606,027	2,061,633	0

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2018**

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		928,983		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		928,983		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,330,356	
17	Building & Building Improvements	230		77,232,645	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		1,699,171	
20	Construction in Progress	260		6,338,689	
21	Amount Available in Debt Service Funds	340			139,890
22	Amount to be Provided for Payment on Long-Term Debt	350			81,661,861
23	<b>Total Capital Assets</b>		87,600,861		81,801,751
24	<b>CURRENT LIABILITIES (400)</b>				
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	928,983		
34	<b>Total Current Liabilities</b>		928,983		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		81,801,751	
37	<b>Total Long-Term Liabilities</b>			81,801,751	
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			87,600,861	
41	<b>Total Liabilities and Fund Balance</b>		928,983	87,600,861	81,801,751

**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, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	71,236,218	5,452,342	1,387,582	1,543,016	2,401,560	134,624	23,510	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	6,196,130	0	0	1,209,762	0	9,272,451	0	0	0
7	FEDERAL SOURCES	4000	2,654,350	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		80,086,698	5,452,342	1,387,582	2,752,778	2,401,560	9,407,075	23,510	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	36,515,443								
10	Total Receipts/Revenues		116,602,141	5,452,342	1,387,582	2,752,778	2,401,560	9,407,075	23,510	0	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	53,738,163				1,108,170				
13	Support Services	2000	23,980,005	6,642,871		3,644,910	1,141,645	9,553,817		0	0
14	Community Services	3000	1,223	0		0	0				
15	Payments to Other Districts & Govermental Units	4000	298,515	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	1,371,539	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		78,017,906	6,642,871	1,371,539	3,644,910	2,249,815	9,553,817		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	36,515,443	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		114,533,349	6,642,871	1,371,539	3,644,910	2,249,815	9,553,817		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,068,792	(1,190,529)	16,043	(892,132)	151,745	(146,742)	23,510	0	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800					0				
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Description</b> (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	(90) Fire Prevention & Safety
2											
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								0	
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								0	
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		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	2,068,792	(1,190,529)	16,043	(892,132)	151,745	(146,742)	23,510	0	0	0
79	<b>Fund Balances - July 1, 2017</b>	31,531,590	7,640,428	123,847	5,624,588	2,760,411	5,420,281	2,038,123			
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2018</b>	33,600,382	6,449,899	139,890	4,732,456	2,912,156	5,273,539	2,061,633	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		60,601,029	5,068,494	1,377,217	1,418,865	955,614				
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	1,760,262								
8	FICA/Medicare Only Purposes Levies	1150					1,307,569				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		62,361,291	5,068,494	1,377,217	1,418,865	2,263,183	0	0	0	0
13	<b>PAYMENTS IN LIEU OF TAXES</b>	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,040,367				94,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		1,040,367	0	0	0	94,000	0	0	0	0
19	<b>TUITION</b>	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	101,022								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	132,000								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		233,022								
41	<b>TRANSPORTATION FEES</b>	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411					172				
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415					54,994				
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					55,166					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	818,201	109,247	10,365	68,985	44,377	36,583	23,510		
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		818,201	109,247	10,365	68,985	44,377	36,583	23,510	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	379,735								
70	Sales to Pupils - Breakfast	1612	13,779								
71	Sales to Pupils - A la Carte	1613	557,920								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	13,109								
74	Other Food Service (Describe & Itemize)	1690	635								
75	<b>Total Food Service</b>		965,178								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	231,207								
78	Admissions - Other (Describe & Itemize)	1719	215,350								
79	Fees	1720	557,653	177,805							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	616,561	290							
82	<b>Total District/School Activity Income</b>		1,620,771	178,095							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	1,104,370								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	182								
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	250								
93	<b>Total Textbook Income</b>		1,104,802								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910		92,703							
96	Contributions and Donations from Private Sources	1920	14,532								
97	Impact Fees from Municipal or County Governments	1930						29,934			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	54,844								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	51,786								
102	Proceeds from Vendors' Contracts	1980	57,568								
103	School Facility Occupation Tax Proceeds	1983									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991	1,197								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	115,661								
107	Other Local Revenues (Describe & Itemize)	1999	2,796,998	3,803				68,107			
108	<b>Total Other Revenue from Local Sources</b>		<b>3,092,586</b>	<b>96,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,041</b>	<b>0</b>	<b>0</b>	<b>0</b>
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>71,236,218</b>	<b>5,452,342</b>	<b>1,387,582</b>	<b>1,543,016</b>	<b>2,401,560</b>	<b>134,624</b>	<b>23,510</b>	<b>0</b>	<b>0</b>
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	5,110,126						9,272,451		
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>5,110,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,272,451</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	282,719								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	197,164								
126	Special Education - Personnel	3110	220,284								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>700,167</b>	<b>0</b>			<b>0</b>				
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	139,324								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>139,324</b>	<b>0</b>				<b>0</b>			
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	21,506								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		<b>21,506</b>					<b>0</b>			

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	3,866								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	188,338								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500					57,685				
152	Transportation - Special Education	3510					1,152,077				
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0			1,209,762	0			
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	32,803								
172	<b>Total Restricted Grants-In-Aid</b>		1,086,004	0	0	1,209,762	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	6,196,130	0	0	1,209,762	0	9,272,451	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0			0	0	0		0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	384,855								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	54,475								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299	74,972								
201	<b>Total Food Service</b>		514,302				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	428,666								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		428,666	0			0	0			
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	6,100								
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		6,100	0			0	0			
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	1,182,936								
221	Fed - Spec Education - IDEA - Room & Board	4625	142,351								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		1,325,287	0			0	0			
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title IIIE - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	121,800								
228	<b>Total CTE - Perkins</b>		121,800	0				0			
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	58,954								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	48,370								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	131,363								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	19,508								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		2,654,350	0	0	0	0	0	0	0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	2,654,350	0	0	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		80,086,698	5,452,342	1,387,582	2,752,778	2,401,560	9,407,075	23,510	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	26,819,656	6,795,053	590,199	1,205,537	95,036	9,182	119,147	128,673	35,762,483	38,746,191
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	6,633,505	1,812,510	192,522	140,631		1,050	40,851		8,821,069	8,928,094
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250									0	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	2,533,399	658,875	21,120	43,740	50,756		139,115		3,447,005	3,321,790
14	Interscholastic Programs	1500	2,971,797	244,585	464,911	435,794	30,282	258,489	21,747		4,427,605	4,698,738
15	Summer School Programs	1600	262,210	17,486		1,583					281,279	316,603
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	198,969	57,200	55,933	17,091					329,193	331,172
18	Bilingual Programs	1800									0	0
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911							17,902		17,902	45,000
22	Special Education Programs K-12 - Private Tuition	1912							651,627		651,627	900,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	0
33	<b>Total Instruction<sup>10</sup></b>	<b>1000</b>	<b>39,419,536</b>	<b>9,585,709</b>	<b>1,324,685</b>	<b>1,844,376</b>	<b>176,074</b>	<b>938,250</b>	<b>320,860</b>	<b>128,673</b>	<b>53,738,163</b>	<b>57,287,588</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,207,150	331,959							1,539,109	1,484,116
37	Guidance Services	2120	2,803,172	770,379	12,298	42,725		3,028			3,631,602	3,607,226
38	Health Services	2130	447,048	122,207	157,938	3,450					730,643	808,856
39	Psychological Services	2140	382,789	80,217							463,006	470,210
40	Speech Pathology & Audiology Services	2150	348,830	68,601							417,431	410,343
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,188,989</b>	<b>1,373,363</b>	<b>170,236</b>	<b>46,175</b>	<b>0</b>	<b>3,028</b>	<b>0</b>	<b>0</b>	<b>6,781,791</b>	<b>6,780,751</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	3,176,382	1,096,173	266,893	15,507		191			4,555,146	4,743,091
45	Educational Media Services	2220	636,307	162,227	67,519	90,934		165	17,385		974,537	947,972
46	Assessment & Testing	2230	5,950	17	131,147	357,923					495,037	562,450
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,818,639</b>	<b>1,258,417</b>	<b>465,559</b>	<b>464,364</b>	<b>0</b>	<b>356</b>	<b>17,385</b>	<b>0</b>	<b>6,024,720</b>	<b>6,253,513</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	59,359	11,194	314,694	22,487		17,509			425,243	662,587
50	Executive Administration Services	2320	364,524	112,494	8,213	5,658		2,856			493,745	526,350
51	Special Area Administration Services	2330		258							258	250
52	Tort Immunity Services	2360 - 2370			686,631			40,000			726,631	700,000
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>423,883</b>	<b>123,946</b>	<b>1,009,538</b>	<b>28,145</b>	<b>0</b>	<b>60,365</b>	<b>0</b>	<b>0</b>	<b>1,645,877</b>	<b>1,889,187</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,517,884	467,085	65,853	146,524		7,485	28,725		2,233,556	2,242,683
56	Other Support Services - School Admin (Describe & Itemize)	2490	1,166,524	375,267		2,434					1,544,225	1,398,932
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,684,408</b>	<b>842,352</b>	<b>65,853</b>	<b>148,958</b>	<b>0</b>	<b>7,485</b>	<b>28,725</b>	<b>0</b>	<b>3,777,781</b>	<b>3,641,615</b>
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	140,006	37,067							177,073	182,845
60	Fiscal Services	2520	410,430	95,848	130,260	84,586		4,135			725,259	701,919
61	Operation & Maintenance of Plant Services	2540									0	12,000
62	Pupil Transportation Services	2550									0	0
63	Food Services	2560	328,325	188,611	1,067,023	7,547	31,753	620	6,149		1,630,028	1,764,358
64	Internal Services	2570	37,966	1,378	396	27,503					67,243	67,737
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>916,727</b>	<b>322,904</b>	<b>1,197,679</b>	<b>119,636</b>	<b>31,753</b>	<b>4,755</b>	<b>6,149</b>	<b>0</b>	<b>2,599,603</b>	<b>2,728,859</b>
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	0
68	Planning, Research, Development, & Evaluation Services	2620									0	0
69	Information Services	2630	104,243	15,815	7,825	1,385		103	158		129,529	166,497
70	Staff Services	2640	299,063	104,993	37,712	42,635		4,781			489,184	521,259
71	Data Processing Services	2660	938,584	154,592	495,391	149,980	6,294	1,031	785,648		2,531,520	2,685,462
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,341,890</b>	<b>275,400</b>	<b>540,928</b>	<b>194,000</b>	<b>6,294</b>	<b>5,915</b>	<b>785,806</b>	<b>0</b>	<b>3,150,233</b>	<b>3,373,218</b>
73	Other Support Services (Describe & Itemize)	2900									0	200
74	<b>Total Support Services</b>	<b>2000</b>	<b>14,374,536</b>	<b>4,196,382</b>	<b>3,449,793</b>	<b>1,001,278</b>	<b>38,047</b>	<b>81,904</b>	<b>838,065</b>	<b>0</b>	<b>23,980,005</b>	<b>24,667,343</b>
75	COMMUNITY SERVICES (ED)	3000			1,223						1,223	1,012
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	0
79	Payments for Special Education Programs	4120			77,751						77,751	150,000
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140									0	0
82	Payments for Community College Programs	4170									0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			129,337						129,337	115,000
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>207,088</b>			<b>0</b>			<b>207,088</b>	<b>265,000</b>
85	Payments for Regular Programs - Tuition	4210									0	10,000
86	Payments for Special Education Programs - Tuition	4220									91,427	20,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
88	Payments for CTE Programs - Tuition	4240									0	0
89	Payments for Community College Programs - Tuition	4270									0	2,000
90	Payments for Other Programs - Tuition	4280									0	0
91	Other Payments to In-State Govt Units	4290									0	0
92	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>91,427</b>			<b>91,427</b>	<b>32,000</b>
93	Payments for Regular Programs - Transfers	4310									0	0
94	Payments for Special Education Programs - Transfers	4320									0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390									0	0
100	<b>Total Payments to Other Govt Units - Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>207,088</b>			<b>91,427</b>			<b>298,515</b>	<b>297,000</b>
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										250,000
114	Total Direct Disbursements/Expenditures		53,794,072	13,782,091	4,982,789	2,845,654	214,121	1,111,581	1,158,925	128,673	78,017,906	82,502,943
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,068,792	
116	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
121	SUPPORT SERVICES - BUSINESS											

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
122	Direction of Business Support Services	2510									0	0
123	Facilities Acquisition & Construction Services	2530					66,200				66,200	77,700
124	Operation & Maintenance of Plant Services	2540	2,543,295	622,690	1,339,360	1,782,418	235,553		53,355		6,576,671	6,901,262
125	Pupil Transportation Services	2550									0	0
126	Food Services	2560									0	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,543,295</b>	<b>622,690</b>	<b>1,339,360</b>	<b>1,782,418</b>	<b>301,753</b>	<b>0</b>	<b>53,355</b>	<b>0</b>	<b>6,642,871</b>	<b>6,978,962</b>
128	Other Support Services (Describe & Itemize)	2900									0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>2,543,295</b>	<b>622,690</b>	<b>1,339,360</b>	<b>1,782,418</b>	<b>301,753</b>	<b>0</b>	<b>53,355</b>	<b>0</b>	<b>6,642,871</b>	<b>6,978,962</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Regular Programs	4110									0	0
134	Payments for Special Education Programs	4120									0	0
135	Payments for CTE Programs	4140									0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400									0	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
142	Tax Anticipation Warrants	5110									0	0
143	Tax Anticipation Notes	5120									0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
145	State Aid Anticipation Certificates	5140									0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>					<b>0</b>				<b>0</b>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
149	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										500,000
151	<b>Total Direct Disbursements/Expenditures</b>		<b>2,543,295</b>	<b>622,690</b>	<b>1,339,360</b>	<b>1,782,418</b>	<b>301,753</b>	<b>0</b>	<b>53,355</b>	<b>0</b>	<b>6,642,871</b>	<b>7,478,962</b>
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures											(1,190,529)
153												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
<b>30 - DEBT SERVICES (DS)</b>												
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
156	Payments for Regular Programs	4110								0	0	
157	Payments for Special Education Programs	4120								0	0	
158	Other Payments to In-State Govt Units (Describe & Itemize)	4190								0	0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0		0	0	
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110								0	0	
164	Tax Anticipation Notes	5120								0	0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0	
166	State Aid Anticipation Certificates	5140								0	0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150								0	0	
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0		0	0	
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						605,850		605,850	605,850	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) <sup>11</sup>							765,000		765,000	765,000	
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						689		689	1,000	
172	<b>Total Debt Services</b>	<b>5000</b>		0				1,371,539		1,371,539	1,371,850	
173	PROVISION FOR CONTINGENCIES (DS)	6000									0	
174	Total Disbursements/ Expenditures			0				1,371,539		1,371,539	1,371,850	
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									16,043		
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190								0	0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550			3,083,217		534,065		27,628		3,644,910	4,191,889
183	Other Support Services (Describe & Itemize)	2900								0	0	
184	<b>Total Support Services</b>	<b>2000</b>	0	0	3,083,217	0	534,065	0	27,628	0	3,644,910	4,191,889
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110								0	0	
189	Payments for Special Education Programs	4120								0	0	
190	Payments for Adult/Continuing Education Programs	4130								0	0	
191	Payments for CTE Programs	4140								0	0	
192	Payments for Community College Programs	4170								0	0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		0			0			0	0	
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>		0			0			0	0	
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400								0	0	
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0			0			0	0	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
199	Tax Anticipation Warrants	5110									0	0
200	Tax Anticipation Notes	5120									0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
202	State Aid Anticipation Certificates	5140									0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) <sup>11</sup>										0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
208	Total Debt Services	5000					0				0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		0	0	3,083,217	0	534,065	0	27,628	0	3,644,910	4,191,889
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(892,132)
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		463,101						463,101	499,963	
216	Pre-K Programs	1125								0	0	
217	Special Education Programs (Functions 1200-1220)	1200		462,561						462,561	473,327	
218	Special Education Programs - Pre-K	1225								0	0	
219	Remedial and Supplemental Programs - K-12	1250								0	0	
220	Remedial and Supplemental Programs - Pre-K	1275								0	0	
221	Adult/Continuing Education Programs	1300								0	0	
222	CTE Programs	1400		35,006						35,006	37,323	
223	Interscholastic Programs	1500		140,443						140,443	139,018	
224	Summer School Programs	1600		4,337						4,337	4,899	
225	Gifted Programs	1650								0	0	
226	Driver's Education Programs	1700		2,722						2,722	2,785	
227	Bilingual Programs	1800								0	0	
228	Truants' Alternative & Optional Programs	1900								0	0	
229	Total Instruction	1000		1,108,170						1,108,170	1,157,315	
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		68,199						68,199	58,135	
233	Guidance Services	2120		94,919						94,919	96,145	
234	Health Services	2130		14,178						14,178	14,706	
235	Psychological Services	2140		5,343						5,343	5,486	
236	Speech Pathology & Audiology Services	2150		4,829						4,829	4,663	
237	Other Support Services - Pupils (Describe & Itemize)	2190								0	0	
238	Total Support Services - Pupils	2100		187,468						187,468	179,135	
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		62,148						62,148	63,345	
241	Educational Media Services	2220		43,277						43,277	34,818	
242	Assessment & Testing	2230		267						267	1,148	
243	Total Support Services - Instructional Staff	2200		105,692						105,692	99,311	
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		10,679						10,679	10,752	
246	Executive Administration Services	2320		2,794						2,794	5,119	
247	Service Area Administrative Services	2330								0	0	
248	Claims Paid from Self Insurance Fund	2361								0	0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362								0	0	
250	Unemployment Insurance Pymts	2363								0	0	
251	Insurance Payments (Regular or Self-Insurance)	2364								0	0	
252	Risk Management and Claims Services Payments	2365								0	0	
253	Judgment and Settlements	2366								0	0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367								0	0	
255	Reciprocal Insurance Payments	2368								0	0	
256	Legal Services	2369								0	0	
257	Total Support Services - General Administration	2300		13,473						13,473	15,871	
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		79,268						79,268	80,919	
260	Other Support Services - School Administration (Describe & Itemize)	2490		36,948						36,948	35,478	
261	Total Support Services - School Administration	2400		116,216						116,216	116,397	
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		2,005						2,005	2,094	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
264	Fiscal Services	2520		51,267						51,267	48,101	
265	Facilities Acquisition & Construction Services	2530								0	0	
266	Operation & Maintenance of Plant Services	2540		448,537						448,537	485,214	
267	Pupil Transportation Services	2550								0	0	
268	Food Services	2560								0	0	
269	Internal Services	2570		6,901						6,901	6,863	
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>508,710</b>						<b>508,710</b>	<b>542,272</b>	
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610								0	0	
273	Planning, Research, Development, & Evaluation Services	2620								0	0	
274	Information Services	2630		17,779						17,779	23,517	
275	Staff Services	2640			25,250					25,250	26,134	
276	Data Processing Services	2660		167,057						167,057	193,388	
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>210,086</b>						<b>210,086</b>	<b>243,039</b>	
278	Other Support Services (Describe & Itemize)	2900								0	0	
279	<b>Total Support Services</b>	<b>2000</b>		<b>1,141,645</b>						<b>1,141,645</b>	<b>1,196,025</b>	
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>								0	0	
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110								0	0	
283	Payments for Special Education Programs	4120								0	0	
284	Payments for CTE Programs	4140								0	0	
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>						<b>0</b>	<b>0</b>	
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110								0	0	
289	Tax Anticipation Notes	5120								0	0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								0	0	
291	State Aid Anticipation Certificates	5140								0	0	
292	Other (Describe & Itemize)	5150								0	0	
293	<b>Total Debt Services - Interest</b>	<b>5000</b>					<b>0</b>			<b>0</b>	<b>0</b>	
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
295	<b>Total Disbursements/Expenditures</b>			<b>2,249,815</b>				<b>0</b>		<b>2,249,815</b>	<b>2,353,340</b>	
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									<b>151,745</b>		
297												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
300	<b>SUPPORT SERVICES - BUSINESS</b>											
301	Facilities Acquisition and Construction Services	2530			778,382		8,565,833		209,602		9,553,817	1,200,000
302	Other Support Services (Describe & Itemize)	2900									0	0
303	<b>Total Support Services</b>	<b>2000</b>	0	0	778,382	0	8,565,833	0	209,602	0	9,553,817	1,200,000
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
306	Payments to Regular Programs (In-State)	4110									0	0
307	Payments for Special Education Programs	4120									0	0
308	Payments for CTE Programs	4140									0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0			0				0	0
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										8,104,900
312	<b>Total Disbursements/ Expenditures</b>		0	0	778,382	0	8,565,833	0	209,602	0	9,553,817	9,304,900
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>											(146,742)
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self-Insurance)	2364									0	
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transportation)	2372									0	
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
332	<b>Payments for Regular Programs</b>	<b>4110</b>									0	
333	<b>Payments for Special Education Programs</b>	<b>4120</b>									0	
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
342	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>											0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2018**

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	60,601,029	33,575,526	27,025,503	62,650,863	29,075,337
5	Operations & Maintenance	5,068,494	2,785,125	2,283,369	5,196,955	2,411,830
6	Debt Services **	1,377,217	95,512	1,281,705	178,221	82,709
7	Transportation	1,418,865	779,666	639,199	1,454,832	675,166
8	Municipal Retirement	955,614	249,972	705,642	466,440	216,468
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	1,760,262	967,268	792,994	1,804,891	837,623
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,307,569	718,514	589,055	1,340,724	622,210
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	72,489,050	39,171,583	33,317,467	73,092,926	33,921,343
20	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
21	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					
22						

	A	B	C	D	E	F	G	H	I	J			
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>												
2	<b>Description (Enter Whole Dollars)</b>		Outstanding July 1, 2017	Beginning July 1, 2017 thru June 30, 2018	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding June 30, 2018						
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>												
4	<b>Total CPPRT Notes</b>												
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>												
6	Educational Fund												
7	Operations & Maintenance Fund												
8	Debt Services - Construction												
9	Debt Services - Working Cash												
10	Debt Services - Refunding Bonds												
11	Transportation Fund												
12	Municipal Retirement/Social Security Fund												
13	Fire Prevention & Safety Fund												
14	Other - (Describe & Itemize)												
15	<b>Total TAWs</b>		0	0	0	0	0						
16	<b>TAX ANTICIPATION NOTES (TAN)</b>												
17	Educational Fund												
18	Operations & Maintenance Fund												
19	Fire Prevention & Safety Fund												
20	Other - (Describe & Itemize)												
21	<b>Total TANs</b>		0	0	0	0	0						
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>												
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>						0						
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>												
25	<b>Total GSAACs (All Funds)</b>						0						
26	<b>OTHER SHORT-TERM BORROWING</b>												
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>						0						
29	<b>SCHEDULE OF LONG-TERM DEBT</b>												
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2017</b>	<b>Issued July 1, 2017 thru June 30, 2018</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2017 thru June 30, 2018</b>	<b>Outstanding Ending June 30, 2018</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>			
31	Other Post Employment Benefits	07/01/09	69,624	8	641,744		56,011,561		56,653,305	56,653,305			
32	Life Safety Bonds, Series 2014 B	04/01/14	9,440,000	4	9,110,000				9,110,000	9,110,000			
33	Limited School Bonds, Series 2015	02/20/15	9,575,000	4	8,065,000			765,000	7,300,000	7,300,000			
34	Net Pension Liability	06/30/15	10,885,431	9	12,633,352		(3,894,906)		8,738,446	8,598,556			
35									0				
36									0				
37									0				
38									0				
39									0				
40									0				
41									0				
42									0				
43									0				
44									0				
45									0				
46									0				
47									0				
48									0				
49			29,970,055		30,450,096	0	52,116,655	765,000	81,801,751	81,661,861			
51	• Each type of debt issued must be identified separately with the amount:												
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other								
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other	Net OPEB Obligation							
54	3. Refunding Bonds		6. Building Bonds		9. Other	Net pension Liability							

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

	A	B	C	D	E	F	G	H	I	J	K									
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>																			
2	<b>Description (Enter Whole Dollars)</b>				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>		Driver Education									
3	<b>Cash Basis Fund Balance as of July 1, 2017</b>																			
4	<b>RECEIPTS:</b>																			
5	Ad Valorem Taxes Received by District			10, 20, 40 or 50-1100			1,760,262													
6	Earnings on Investments			10, 20, 40, 50 or 60-1500																
7	Drivers' Education Fees			10-1970							51,786									
8	School Facility Occupation Tax Proceeds			30 or 60-1983																
9	Driver Education			10 or 20-3370							188,338									
10	Other Receipts (Describe & Itemize)			--																
11	Sale of Bonds			10, 20, 40 or 60-7200																
12	<b>Total Receipts</b>				0	1,760,262	0	0	0	240,124										
13	<b>DISBURSEMENTS:</b>																			
14	Instruction			10 or 50-1000		1,760,262					240,124									
15	Facilities Acquisition & Construction Services			20 or 60-2530																
16	Tort Immunity Services			10, 20, 40-2360-2370																
17	<b>DEBT SERVICE</b>																			
18	Debt Services - Interest on Long-Term Debt			30-5200																
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)			30-5300																
20	Debt Services Other (Describe & Itemize)			30-5400																
21	<b>Total Debt Services</b>								0											
22	Other Disbursements (Describe & Itemize)			--																
23	<b>Total Disbursements</b>				0	1,760,262	0	0	0	240,124										
24	<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>				0	0	0	0	0	0										
25	Reserved Fund Balance			714																
26	Unreserved Fund Balance			730	0	0	0	0	0	0										
27	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>																			
28	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?																	
29			If yes, list in the aggregate the following:																	
30			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33.33%;">Total Claims Payments:</td> <td style="width: 33.33%;"> </td> <td style="width: 33.33%;"> </td> </tr> <tr> <td>Total Reserve Remaining:</td> <td> </td> <td> </td> </tr> </table>									Total Claims Payments:			Total Reserve Remaining:					
Total Claims Payments:																				
Total Reserve Remaining:																				
31																				
32																				
33	<i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>																			
34																				
35	<b>Expenditures:</b>																			
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																			
45																				
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).																			
47																				
48	<sup>b</sup> 55 ILCS 5/5-1006.7																			

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30, 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,330,356			2,330,356						2,330,356
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	102,811,229	2,275,474		105,086,703					28,870,685	76,216,018
9	Temporary Buildings	232				0					0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,021,776	83,734	47,222	5,058,288					4,041,661	1,016,627
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	9,075,731	383,811		9,459,542					7,760,370	1,699,172
13	5 Yr Schedule	252				0					0	0
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260	1,030,893	6,338,689	1,030,893	6,338,689						6,338,689
16	Total Capital Assets	200	120,269,985	9,081,708	1,078,115	128,273,578					40,672,716	87,600,862
17	Non-Capitalized Equipment	700				1,449,510						
18	Allowable Depreciation							144,951				
								2,744,052				

A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)				
2	<i>This schedule is completed for school districts only.</i>				
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount	
5	<u>OPERATING EXPENSE PER PUPIL</u>				
6					
7	<b>EXPENDITURES:</b>				
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	78,017,906
9	O&M	Expenditures 15-22, L151	Total Expenditures		6,642,871
10	DS	Expenditures 15-22, L174	Total Expenditures		1,371,539
11	TR	Expenditures 15-22, L210	Total Expenditures		3,644,910
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		2,249,815
13	TORT	Expenditures 15-22, L342	Total Expenditures		0
14				<b>Total Expenditures</b>	\$ 91,927,041
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>				
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		281,279
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		17,902
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		651,627
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		1,223
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		298,515
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		214,121
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		1,158,925
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		301,753
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		53,355
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		765,000
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		534,065
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		27,628
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		4,337
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		0
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0
75			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	\$	4,309,730
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		87,617,311
77			<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		5,585.74
78			<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	15,685.89
79					
80					

A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)				
2	This schedule is completed for school districts only.				
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount	
5	PER CAPITA TUITION CHARGE				
81	LESS OFFSETTING RECEIPTS/REVENUES:				
83					
84	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 172	
85	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0	
86	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	54,994	
87	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0	
88	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0	
89	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0	
90	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0	
91	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0	
92	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0	
93	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0	
94	ED	Revenues 9-14, L75, Col C	1600 Total Food Service	965,178	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	1,798,866	
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	1,104,370	
97	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0	
98	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	182	
99	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0	
100	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	250	
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	92,703	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	0	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts	1,197	
104	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)	115,661	
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education	700,167	
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education	139,324	
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed	21,506	
108	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast	3,866	
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative	0	
110	ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education	188,338	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation	1,209,762	
112	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants	0	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy	0	
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education	0	
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant	0	
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0	
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant	0	
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant	0	
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0	
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success	0	
123	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools	0	
124	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects	0	
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources	32,803	
126	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)	0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100 Total Title V	0	
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200 Total Food Service	514,302	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300 Total Title I	428,666	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400 Total Title IV	6,100	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	1,182,936	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	142,351	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0	
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0	
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins	121,800	
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments	0	
162	ED	Revenues 9-14, L260, Col C	4901 Race to the Top	0	
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant	0	
164	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0	
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0	
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	0	
167	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910 Learn & Serve America	0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920 McKinney Education for Homeless Children	0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932 Title II - Teacher Quality	58,954	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960 Federal Charter Schools	0	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	48,370	
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	131,363	
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	19,508	
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***		
177			Total Deductions for PCTC Computation Line 84 through Line 174	\$ 9,083,689	
178			Net Operating Expense for Tuition Computation (Line 77 minus Line 176)	78,533,622	
179			Total Depreciation Allowance (from page 26, Line 18, Col I)	2,744,052	
180			Total Allowance for PCTC Computation (Line 177 plus Line 178)	81,277,674	
181			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018	5,585.74	
182			Total Estimated PCTC (Line 179 divided by Line 180) *	\$ 14,550.92	
183					
184					
185	*	The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE			
186	**	Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.			
187	***	Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.			
188					
189			Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>		

### 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-Function-Object (use this format [00-0000-000])** of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.
3. In Column (C) enter the name of the Company that is listed on the contract.
4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2020.
7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Education-Instruction	10-1000-600	Alexander Leigh Center for Autism	94,067	25,000	69,067
Education-Instruction	10-1000-300	Alexian Brothers Behavioral Health Resou	32,160	25,000	7,160
Oper. & Maint. Plant Services	20-2540-400	Cabay & Company	211,164	25,000	186,164
Education-Instruction	10-1000-600	Camelot Therapeutic School	64,721	25,000	39,721
Education-Instruction	10-1000-300	Centegra Sports Care	80,000	25,000	55,000
Oper. & Maint. Plant Services	20-2540-400	Centerpoint Energy Service	248,807	25,000	223,807
Education-Instruction Staff	10-2200-400	College Board	28,958	25,000	3,958
Education-Instruction	10-1000-600	Connections Day School	34,065	25,000	9,065
Education-Instruction Staff	10-2200-300	ECRA Group Incorporated	74,063	25,000	49,063
Education-Instruction	10-1000-300	FlexPrint LLC Managed Techology Service	241,817	25,000	216,817
Education-Instruction	10-1000-300	FlexPrint, LLC	125,328	25,000	100,328
Oper. & Maint. Plant Services	20-2540-300	Geske And Sons Inc	35,655	25,000	10,655
Oper. & Maint. Plant Services	20-2540-300	Greve Construction Inc.	53,500	25,000	28,500
Education-Instruction	10-1000-600	Heartspring	190,889	25,000	165,889
Education-Instruction-General Admin	10-2300-300	Hodges-Loizzi-Eisenhammer Rodick & Kol	217,727	25,000	192,727
Oper. & Maint. Plant Services	20-2540-400	Mid American Energy Co	990,805	25,000	965,805
Education-Instruction	10-1000-400	Midland Paper	48,622	25,000	23,622
Education-Instruction	10-1000-600	New Connections Academy	51,432	25,000	26,432
Education-Fiscal Services	10-2520-300	Revtrak Inc	97,459	25,000	72,459
Education-Instruction	10-1000-300	Sage YMCA of Metropolitan Chicago	47,700	25,000	22,700
Pupil Transportation	40-2550-300	Schoolbells Transportation	39,584	25,000	14,584
Education-Instruction	10-1000-600	Seal Of Illinois	206,574	25,000	181,574
Oper. & Maint. Plant Services	20-2540-300	Service-Centered Operations Support, Inc	53,958	25,000	28,958





Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total			7,689,831	800,000	6,889,831

## ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs (1-2000) and (5-2000)						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>						
11	Value of Commodities Received for Fiscal Year 2018 ( <i>Include the value of commodities when determining if a Single Audit is required</i> ).				74,971		
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17							
18							
19	Instruction	Function	1000	Restricted Program	Unrestricted Program		
20				Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
21	Support Services:						
22	Pupil	2100		54,349,399		54,349,399	
23	Instructional Staff	2200		6,969,259		6,969,259	
24	General Admin.	2300		6,113,027		6,113,027	
25	General Admin.	2400		1,659,350		1,659,350	
26	School Admin			3,865,272		3,865,272	
27	Business:						
28	Direction of Business Spt. Srv.	2510	179,078	0	179,078	0	
29	Fiscal Services	2520	776,526	0	776,526	0	
30	Oper. & Maint. Plant Services	2540		6,736,300	6,736,300	0	
31	Pupil Transportation	2550		3,083,217		3,083,217	
32	Food Services	2560		1,592,126		1,592,126	
33	Internal Services	2570	74,144	0	74,144	0	
34	Central:						
35	Direction of Central Spt. Srv.	2610		0		0	
36	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
37	Information Services	2630		147,150		147,150	
38	Staff Services	2640	514,434	0	514,434	0	
39	Data Processing Services	2660	1,906,635	0	1,906,635	0	
40	Other:	2900		0		0	
41	Community Services	3000		1,223		1,223	
42	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(6,889,831)		(6,889,831)	
43	Total		3,450,817	77,626,492	10,187,117	70,890,192	
44				Restricted Rate	Unrestricted Rate		
45				Total Indirect Costs: 3,450,817	Total Indirect costs: 10,187,117		
46				Total Direct Costs: 77,626,492	Total Direct Costs: 70,890,192		
				= 4.45%	= 14.37%		

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2018										
2											
3											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Community High School District 44-063-1550-16										
7											
8	<i>Check box if this schedule is not applicable.....</i>		<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.				
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget										
10	Service or Function ( <i>Check all that apply</i> )				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives		X	X		SEDOM - McHenry County (Spec. ed. District of McHenry)					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation		X	X	X	TJA - Transportation Joint Agreement - D47 and D155					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
41											
42											
43											

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

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

School District Name: Community High School District No. 155  
 RCCT Number: 44-063-1550-16

Description	Funct. No.	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	493,745		493,745	502,764		502,764
2. Special Area Administration Services	2330	258		258			0
3. Other Support Services - School Administration	2490	1,544,225		1,544,225	988,820		988,820
4. Direction of Business Support Services	2510	177,073	0	177,073	188,173		188,173
5. Internal Services	2570	67,243		67,243	64,907		64,907
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		2,282,544	0	2,282,544	1,744,664	0	1,744,664
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							-24%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked by January 15, 2019 to ensure inclusion in the Spring 2019 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

Type Below.

1. Audit Question D, Unable to get OK to show up due to what looks like formula error.
2. Asset 190 - Flex deposit and other assets
3. Revenue 1690 - Food service rebates
4. Revenue 1719 - Other entry fees
5. Revenue 1790 - Educational - Miscellaneous activity fund receipts, library fines, technology fees and Chromebook buyout
6. Revenue 1790 - Operations and Maintenance - Student activity receipts
7. Revenue 1890 - Student textbook fines
8. Revenue 1993 - Other local grants
9. Revenue 1999 - Educational - Contributions from employees for medical/dental insurance premiums, Preschool fees
10. Revenue 1999 - Operations and Maintenance - Scrap deposits and other local revenue
11. Revenue 1999 - Capital Projects - Other Local Revenue
12. Revenue 3999 - State library grant and other state revenue
13. Revenue 4299 - Educational - Non Cash Commodities
14. Revenue 4799 - CTE Perkins - Secondary
15. Revenue 4999 - STEP - Department of Rehab
16. Expenditure 2490 - Other building administrative expenditures
17. Expenditure 4190 - Security payments to other local government units
18. Expenditure 5400 - Debt service fees
19. Short Term and Long Term Debt - Activity in Line 31 Column G is for change in standards from GASB No. 75, affecting Net OPEB Liability.
20. Short Term and Long Term Debt - Activity in Line 35 Column G is for Changes in Net Pension Liability.

44-063-1550-16

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

**[Please insert files above]**

**Instructions to insert word doc or pdf files:**

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	80,086,698	5,452,342	2,752,778	23,510	88,315,328
9	Direct Expenditures	78,017,906	6,642,871	3,644,910		88,305,687
10	Difference	2,068,792	(1,190,529)	(892,132)	23,510	9,641
11	Fund Balance - June 30, 2018	33,600,382	6,449,899	4,732,456	2,061,633	46,844,370
12						
13						
14						
15				<b>Balanced - no deficit reduction plan is required.</b>		

## Audit Checklist

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

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

### Balancing Schedule

[Check this Section for Error Messages](#)

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	ENTER ACCOUNTING INFO
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.
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>9. Page 7 &amp; 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
<b>12. Page 27: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 29: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. Please return to page 29 and add all current year contracts.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/Joint AGREEMENT**  
**Year Ending June 30, 2018**

DISTRICT/Joint AGREEMENT NAME <b>Community High School District No. 155</b>	RCDT NUMBER <b>44-063-1550-16</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-036379</b>
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Steve Olson</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Tighe, Kress, &amp; Orr, P.C.</b> <b>2001 Larkin Ave, Suite 202</b> <b>Elgin</b>
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>One South Virginia Avenue</b> <b>Crystal Lake</b>		E-MAIL ADDRESS: <b>Cynthia.Petschke@tkocpa.com</b>
<b>60014</b>		NAME OF AUDIT SUPERVISOR <b>Cynthia Petschke</b>
CPA FIRM TELEPHONE NUMBER <b>847-695-2700</b>		FAX NUMBER <b>847-695-2748</b>

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

**Note: IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY - Leslie Clay at [lclay@isbe.net](mailto:lclay@isbe.net)**

**Community High School District No. 155**  
**44-063-1550-16**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Community High School District No. 155**  
**44-063-1550-16**  
**SINGLE AUDIT INFORMATION CHECKLIST**

Including, but not limited to:

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

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

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

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

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

**Community High School District No. 155**  
**44-063-1550-16**

**RECONCILIATION OF FEDERAL REVENUES**

**Year Ending June 30, 2018**

**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 2,654,350
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		74,971
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	(131,363)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 2,597,958</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Commodities	\$ (44,683)
Rounding	\$ (4)
Food Commodities - Department of Defense	\$ (30,288)
-----	-----
-----	-----
-----	-----
-----	-----

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 2,522,983</b>
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Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 2,522,983
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**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 2,522,983</b>
---------------------------------------	---------------------

<b>DIFFERENCE:</b>	<b>\$ -</b>
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**Community High School District No. 155  
44-063-1550-16**

- (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.**

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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)

<sup>4</sup> 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.

**Community High School District 155**

**Schedule of Expenditures of Federal Awards**

**6/30/2018**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues Year 7/1/16-6/30/17 (C)		Expenditure/Disbursements <sup>4</sup> Year 7/1/16-6/30/17 (E)		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
Year 7/1/17-6/30/18 (D)	Year 7/1/17-6/30/18 (F)								
<b>U.S Department of Agriculture</b>									
<b>Flow Through Illinois Department of Education</b>									
National School Lunch	10.555	17-4210-00	291,627	71,731	291,627	71,731		363,358	N/A
National School Lunch	10.555	18-4210-00		313,124		313,124		313,124	N/A
School Breakfast Program	10.555	17-4210-00		5,108		5,108		5,108	N/A
School Breakfast Program	10.555	18-4220-00		49,367		49,367		49,367	N/A
Food Commodities - Department of Defense Fresh Fruit & Vegetables	10.555	18-4250-00		30,288		30,288		30,288	N/A
Commodities	10.555	18-4299-00		44,683		44,683		44,683	N/A
<b>Total U.S. Department of Agriculture</b>			291,627	514,301	291,627	514,301		805,928	
<b>U.S. Department of Education</b>									
<b>Flow Through Illinois Department of Education</b>									
IDEA Room & Board	84.027A	17-4625-00	176,891	48,579	176,891	48,579		225,470	N/A
IDEA Room & Board	84.027A	18-4625-00		93,773		93,773		93,773	N/A
Title I - Low Income	84.010A	18-4300-00		428,666		428,666		428,666	463,741
Title II - Teacher Quality	84.367A	17-4932-00	60,888	309	60,888	309		61,197	61,197
Title II - Teacher Quality	84.367A	18-4932-00		58,645		58,645		58,645	128,478
Title IV - Student Support & Academic Enrichment	84.424	18-4400-00		6,100		6,100		6,100	10,000
<b>Total Flow Through Illinois Department of Education</b>			237,779	636,072	237,779	636,072	0	873,851	
<b>Flow Through McHenry County Cooperative for Employment Education</b>									
CTE - Perkins - Secondary	84.048A	17-4905-00	113,471	982	113,471	982		114,453	114,453
CTE - Perkins - Secondary	84.048A	18-4905-00		120,818		120,818		120,818	121,140
<b>Total Flow Through McHenry County Cooperative for Employment Education</b>			113,471	121,800	113,471	121,800		235,271	
<b>Flow Through Special Education District of McHenry County</b>									
IDEA Flow Through	84.027	17-4620-00	1,056,711	12,460	1,056,711	12,460		1,069,171	1,235,577
IDEA Flow Through	84.027	18-4620-00		1,170,472		1,170,472		1,170,472	1,282,764
<b>Total Flow Through Special Education District of McHenry County</b>			1,056,711	1,182,932	1,056,711	1,182,932		2,239,643	
<b>Flow Through Department of Human Services</b>									
STEP	84.126	18-4321-00		19,508		19,508		19,508	56,228
<b>Total U.S. Department of Education</b>			1,407,961	1,960,312	1,407,961	1,960,312	0	3,368,273	
<b>Department of Health and Human Services</b>									
<b>Flow Through Illinois Department of Healthcare and Family Services</b>									
Medicaid Administrative Outreach	93.778	18-4900-00		48,370		48,370		48,370	N/A
<b>Total Flow Through Illinois Department of Healthcare and Family Services</b>			0	48,370	0	48,370		48,370	
<b>Total Department of Health and Human Services</b>			0	48,370	0	48,370		48,370	
<b>Total Schedule of Expenditures of Federal Awards</b>			1,699,588	2,522,983	1,699,588	2,522,983	0	4,222,571	

**Community High School District No. 155**  
**44-063-1550-16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:

**Unmodified**  
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

**FEDERAL AWARDS**

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs:

**Unmodified**  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

YES  X NO

**IDENTIFICATION OF MAJOR PROGRAMS:**<sup>8</sup>

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.555	National School Lunch Program	384,855
10.555	Food Commodities - Department of Defense Fresh Fruit & Vegetables (noncash)	30,288
10.555	Commodities (noncash)	44,683
84.027A	IDEA Room and Board	142,352
84.027	IDEA Flow Through	1,182,932
	<b>Total Amount Tested as Major</b>	<b>\$1,785,110</b>

**Total Federal Expenditures for 7/1/17-6/30/18**

\$2,522,983

% tested as Major

70.75%

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

YES  X NO

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

the name of the cluster.

**Community High School District No. 155**  
**44-063-1550-16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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**1. FINDING NUMBER:**<sup>11</sup>

**2018- None**

**2. THIS FINDING IS:**

New

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

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**3. Criteria or specific requirement**

**4. Condition**

**5. Context**<sup>12</sup>

**6. Effect**

**7. Cause**

**8. Recommendation**

**9. Management's response**<sup>13</sup>

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<sup>11</sup> 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.).

<sup>12</sup> 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.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

**Community High School District No. 155**  
**44-063-1550-16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**1. FINDING NUMBER:**<sup>14</sup> 2018- None    **2. THIS FINDING IS:**  New  Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

**3. Federal Program Name and Year:** \_\_\_\_\_

**4. Project No.:** \_\_\_\_\_ **5. CFDA No.:** \_\_\_\_\_

**6. Passed Through:** \_\_\_\_\_

**7. Federal Agency:** \_\_\_\_\_

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

**9. Condition**<sup>15</sup> \_\_\_\_\_

**10. Questioned Costs**<sup>16</sup> \_\_\_\_\_

**11. Context**<sup>17</sup> \_\_\_\_\_

**12. Effect** \_\_\_\_\_

**13. Cause** \_\_\_\_\_

**14. Recommendation** \_\_\_\_\_

**15. Management's response**<sup>18</sup> \_\_\_\_\_

<b>For ISBE Review</b>		
Date:	_____	Resolution Criteria Code Number
Initials:	_____	Disposition of Questioned Costs Code Letter

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

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

<sup>17</sup> See footnote 12.

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

**Community High School District No. 155**  
**44-063-1550-16**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
None		

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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