

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

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**

School District  
 Joint Agreement

<p><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p>	<p><b><u>Accounting Basis:</u></b></p>	<p><b><u>Certified Public Accountant Information</u></b></p>															
<p>School District/Joint Agreement Number: <b>05-016-0340-04</b></p> <p>County Name: <b>COOK</b></p>	<p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>	<p>Name of Auditing Firm: <b>Evoy, Kamschulte, Jacobs &amp; Co. LLP</b></p> <p>Name of Audit Manager: <b>John D. Aceto, Jr., CPA</b></p>															
<p>Name of School District/Joint Agreement: <b>Glenview Community Consolidated School District No. 34</b></p> <p>Address: <b>1401 Greenwood Avenue</b></p> <p>City: <b>Glenview</b></p> <p>Email Address:</p> <p>Zip Code: <b>60025</b></p>	<p><b><u>Filing Status:</u></b>  <b>Submit electronic AFR directly to ISBE</b></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>Address: <b>2122 Yeoman Street</b></p> <table border="1"> <tr> <td>City: <b>Waukegan</b></td> <td>State: <b>IL</b></td> <td>Zip Code: <b>60087</b></td> </tr> <tr> <td>Phone Number: <b>847-662-8300</b></td> <td colspan="2">Fax Number: <b>847-662-8305</b></td> </tr> <tr> <td>IL License Number (9 digit): <b>066-003289</b></td> <td colspan="2">Expiration Date: <b>11/30/21</b></td> </tr> </table> <p>Email Address:</p>	City: <b>Waukegan</b>	State: <b>IL</b>	Zip Code: <b>60087</b>	Phone Number: <b>847-662-8300</b>	Fax Number: <b>847-662-8305</b>		IL License Number (9 digit): <b>066-003289</b>	Expiration Date: <b>11/30/21</b>							
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<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <table border="0"> <tr> <td><input type="checkbox"/> Qualified</td> <td><input type="checkbox"/> Unqualified</td> </tr> <tr> <td><input checked="" type="checkbox"/> Adverse</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Disclaimer</td> <td></td> </tr> </table>	<input type="checkbox"/> Qualified	<input type="checkbox"/> Unqualified	<input checked="" type="checkbox"/> Adverse		<input type="checkbox"/> Disclaimer		<p><b><u>Single Audit Status:</u></b></p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> YES</td> <td><input type="checkbox"/> NO</td> <td>Are Federal expenditures greater than \$750,000?</td> </tr> <tr> <td><input checked="" type="checkbox"/> YES</td> <td><input type="checkbox"/> NO</td> <td>Is all Single Audit Information completed and attached?</td> </tr> <tr> <td><input type="checkbox"/> YES</td> <td><input checked="" type="checkbox"/> NO</td> <td>Were any financial statement or federal award findings issued?</td> </tr> </table>	<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 style="text-align: center;">ISBE Use Only</p>
<input type="checkbox"/> Qualified	<input type="checkbox"/> Unqualified																
<input checked="" type="checkbox"/> Adverse																	
<input type="checkbox"/> Disclaimer																	
<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><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>															
<p>District Superintendent/Administrator Name (Type or Print): <b>Dr. Dane Delli</b></p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>															
<p>Email Address:</p>	<p>Email Address:</p>	<p>Email Address:</p>															
<p>Telephone: <b>847-998-5000</b></p> <p>Fax Number: <b>847-486-7811</b></p>	<p>Telephone:</p> <p>Fax Number:</p>	<p>Telephone:</p> <p>Fax Number:</p>															
<p>Signature &amp; Date:</p>	<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).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 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.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
[Attachment Manager Link](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
  - 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.*
  - 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.
  - 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](#)
- 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.
- Qualifications of Auditing Firm**
  - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

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**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of *the Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The 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: 1/1/95 (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 & 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)		1				1
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Total</b>						1

- 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-Regular Orphans & Foster Children)

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

***Comments Applicable to the Auditor's Questionnaire:***

**Evoy, Kamschulte, Jacobs & Co. LLP**

*Name of Audit Firm (print)*

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

*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>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex. .0150 for \$1.50)												
6													
7	Tax Year <b>2017</b>			Equalized Assessed Valuation (EAV):					1,955,026,651				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.020526		+ 0.002251		+ 0.001473		= 0.024250				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
16	67,783,518			65,773,263			2,010,255			48,622,757			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23													
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D. 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,		134,896,839										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		16,140,000								
38													
39													
40	<b>E. 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													
59													
60													
61													

**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:** Glenview Community Consolidated School District No. 34  
**District Code:** 05-016-0340-04  
**County Name:** COOK

		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	
<b>1. Fund Balance to Revenue Ratio:</b>					<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	48,622,757.00	0.717	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	67,783,518.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>					<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	65,773,263.00	0.970	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	67,783,518.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>					<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	48,779,675.00	266.98	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	182,703.51		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>					<b>4</b>
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	40,297,986.84		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>					<b>4</b>
Long-Term Debt Outstanding (P3, Cell H37)		16,140,000.00	88.03	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		134,896,838.92		<b>Value</b>	0.40

**Total Profile Score: 4.00 \***

**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**

1	A	B	C	D	E	F	G	H	I	J	K	L	M		N	
	ASSETS (Enter Whole Dollars)	Acc. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt		
3	<b>CURRENT ASSETS (100)</b>															
4	Cash (Accounts 111 through 115) *		41,696,840	2,869,297	1,940,666	2,273,932	1,560,432	400,969	1,939,606	535,613	846,490	426,160				
5	Investments	130														
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>		<b>41,696,840</b>	<b>2,869,297</b>	<b>1,940,666</b>	<b>2,273,932</b>	<b>1,560,432</b>	<b>400,969</b>	<b>1,939,606</b>	<b>535,613</b>	<b>846,490</b>	<b>426,160</b>				
14	<b>CAPITAL ASSETS (200)</b>															
15	Works of Art & Historical Treasures	210														
16	Land	220												194,077		
17	Building & Building Improvements	230												106,952,267		
18	Site Improvements & Infrastructure	240												3,819,686		
19	Capitalized Equipment	250												29,675,025		
20	Construction in Progress	260														
21	Amount Available in Debt Service Fund	340												1,940,666		
22	Amount to be Provided for Payment on Long-Term Debt	350												14,199,334		
23	<b>Total Capital Assets</b>												<b>140,641,055</b>	<b>16,140,000</b>		
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	Pension Obligations & Withholdings	480	156,918													
32	Deferred Revenues & Other Current Liabilities	490														
33	Due to Activity Fund Organizations	493										426,160				
34	<b>Total Current Liabilities</b>		<b>156,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426,160</b>				
35	<b>LONG-TERM LIABILITIES (500)</b>															
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												16,140,000		
37	<b>Total Long-Term Liabilities</b>													<b>16,140,000</b>		
38	Reserved Fund Balance	714														
39	Unreserved Fund Balance	730	41,539,922	2,869,297	1,940,666	2,273,932	1,560,432	400,969	1,939,606	535,613	846,490					
40	Investment in General Fixed Assets												140,641,055			
41	<b>Total Liabilities and Fund Balance</b>		<b>41,696,840</b>	<b>2,869,297</b>	<b>1,940,666</b>	<b>2,273,932</b>	<b>1,560,432</b>	<b>400,969</b>	<b>1,939,606</b>	<b>535,613</b>	<b>846,490</b>	<b>426,160</b>	<b>140,641,055</b>	<b>16,140,000</b>		



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	
	Description	(Enter	(00)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Whole Dollars)	Act #	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	49,252,681	4,829,712	3,653,441	2,673,486	1,990,059	6,714	34,148	535,302	62,541	
5	FUND THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	5,554,072	0	0	2,025,324	0	0	0	0	0	
7	FEDERAL SOURCES	4000	3,414,095	0	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues		58,220,848	4,829,712	3,653,441	4,698,810	1,990,059	6,714	34,148	535,302	62,541	
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	24,518,362									
10	Total Receipts/Revenues		82,739,210	4,829,712	3,653,441	4,698,810	1,990,059	6,714	34,148	535,302	62,541	
11	<b>DISBURSEMENTS/EXPENDITURES</b>											
12	Instruction	1000	38,804,218				887,609					
13	Support Services	2000	17,228,911	4,933,298		3,895,892	1,019,790	692,665		346,336	4,268,195	
14	Community Services	3000	27,279	0	0	0	115	0		0	0	
15	Payments to Other Districts & Governmental Units	4000	883,665	0	0	0	0	0		0	0	
16	Debt Service	5000	0	0	3,535,192	0	0	0		0	0	
17	Total Direct Disbursements/Expenditures		56,944,073	4,933,298	3,535,192	3,895,892	1,007,514	692,665		346,336	4,268,195	
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	24,518,362	0	0	0	0	0		0	0	
19	Total Disbursements/Expenditures		81,462,435	4,933,298	3,535,192	3,895,892	1,007,514	692,665		346,336	4,268,195	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,276,775	(103,586)	118,249	802,918	82,545	(685,951)	34,148	188,966	(4,205,654)	
21	<b>OTHER SOURCES/USES OF FUNDS</b>											
22	<b>OTHER SOURCES OF FUNDS (7000)</b>											
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
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	<b>SALE OF BONDS (7200)</b>											
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	7240										
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	<b>OTHER USES OF FUNDS (8000)</b>											
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	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0	
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0	
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,276,775	(103,586)	118,249	802,918	82,545	(685,951)	34,148	188,966	(4,205,654)	
79	Fund Balances - July 1, 2017		40,263,147	2,972,883	1,822,417	1,471,014	1,477,887	1,086,920	1,905,458	346,647	5,052,144	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)											
81	Fund Balances - June 30, 2018		41,539,922	2,869,297	1,940,666	2,273,932	1,560,432	400,969	1,939,606	535,613	846,490	

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

	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>											
2	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
3	Designated Purposes Levies (1110-1120)		38,594,843	4,341,665	3,627,428	2,585,497	1,070,165			518,207	
4	Leasing Purposes Levy	1130									
5	Special Education Purposes Levy	1140									
6	FICA/Medicare Only Purposes Levies	1150					828,663				
7	Area Vocational Construction Purposes Levy	1160									
8	Summer School Purposes Levy	1170									
9	Other Tax Levies (Describe & Itemize)	1190									
10	<b>Total Ad Valorem Taxes Levied by District</b>		<b>38,594,843</b>	<b>4,341,665</b>	<b>3,627,428</b>	<b>2,585,497</b>	<b>1,898,828</b>	<b>0</b>	<b>0</b>	<b>518,207</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>											
11	Mobile Home Privilege Tax	1200									
12	Payments from Local Housing Authorities	1220									
13	Corporate Personal Property Replacement Taxes	1230	521,965				67,928				
14	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	7,362,645								
15	<b>Total Payments in Lieu of Taxes</b>		<b>7,884,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>											
16	Regular - Tuition from Pupils or Parents (In State)	1311									
17	Regular - Tuition from Other Districts (In State)	1312									
18	Regular - Tuition from Other Sources (In State)	1313									
19	Regular - Tuition from Other Sources (Out of State)	1314									
20	Summer Sch - Tuition from Pupils or Parents (In State)	1321	23,275								
21	Summer Sch - Tuition from Other Districts (In State)	1322									
22	Summer Sch - Tuition from Other Sources (In State)	1323									
23	Summer Sch - Tuition from Other Sources (Out of State)	1324									
24	CTE - Tuition from Pupils or Parents (In State)	1331									
25	CTE - Tuition from Other Districts (In State)	1332									
26	CTE - Tuition from Other Sources (In State)	1333									
27	CTE - Tuition from Other Sources (Out of State)	1334									
28	Special Ed - Tuition from Pupils or Parents (In State)	1341									
29	Special Ed - Tuition from Other Districts (In State)	1342									
30	Special Ed - Tuition from Other Sources (In State)	1343									
31	Special Ed - Tuition from Other Sources (Out of State)	1344									
32	Adult - Tuition from Pupils or Parents (In State)	1351									
33	Adult - Tuition from Other Districts (In State)	1352									
34	Adult - Tuition from Other Sources (In State)	1353									
35	Adult - Tuition from Other Sources (Out of State)	1354									
36	<b>Total Tuition</b>		<b>23,275</b>								
<b>TRANSPORTATION FEES</b>											
37	Regular - Tramp Fees from Pupils or Parents (In State)	1411				61,832					
38	Regular - Tramp Fees from Other Districts (In State)	1412									
39	Regular - Tramp Fees from Other Sources (In State)	1413									
40	Regular - Tramp Fees from Other Sources (Out of State)	1414									
41	Summer Sch - Tramp. Fees from Pupils or Parents (In State)	1421				950					
42	Summer Sch - Tramp. Fees from Other Districts (In State)	1422									
43	Summer Sch - Tramp. Fees from Other Sources (In State)	1423									
44	Summer Sch - Tramp. Fees from Other Sources (Out of State)	1424									
45	CTE - Tramp Fees from Pupils or Parents (In State)	1431									
46	CTE - Tramp Fees from Other Districts (In State)	1432									
47	CTE - Tramp Fees from Other Sources (In State)	1433									
48	CTE - Tramp Fees from Other Sources (Out of State)	1434									
49	Special Ed - Tramp Fees from Pupils or Parents (In State)	1441									
50	Special Ed - Tramp Fees from Other Districts (In State)	1442									
51	Special Ed - Tramp Fees from Other Sources (In State)	1443									
52	Special Ed - Tramp Fees from Other Sources (Out of State)	1444									
53	Adult - Tramp Fees from Pupils or Parents (In State)	1451									
54	Adult - Tramp Fees from Other Districts (In State)	1452									
55	Adult - Tramp Fees from Other Sources (In State)	1453									
56	Adult - Tramp Fees from Other Sources (Out of State)	1454									
57	<b>Total Transportation Fees</b>					<b>62,782</b>					
<b>EARNINGS ON INVESTMENTS</b>											
58	Interest on Investments	1510	636,873	41,799	26,013	25,207	23,303	6,714	34,148	5,823	62,541
59	Gain or Loss on Sale of Investments	1520									
60	<b>Total Earnings on Investments</b>		<b>636,873</b>	<b>41,799</b>	<b>26,013</b>	<b>25,207</b>	<b>23,303</b>	<b>6,714</b>	<b>34,148</b>	<b>5,823</b>	<b>62,541</b>
<b>FOOD SERVICE</b>											
61	Sales to Pupils - Lunch	1611	870,473								
62	Sales to Pupils - Breakfast	1612									
63	Sales to Pupils - A la Carte	1613									
64	Sales to Pupils - Other (Describe & Itemize)	1614									
65	Sales to Adults	1620	16,373								
66	Other Food Service (Describe & Itemize)	1690	6,949								
67	<b>Total Food Service</b>		<b>893,795</b>								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>											
68	Admissions - Athletic	1711									
69	Admissions - Other (Describe & Itemize)	1719									
70	Fees	1720	160,389								
71	Book Store Sales	1730									
72	Other District/School Activity Revenue (Describe & Itemize)	1790									
73	<b>Total District/School Activity Income</b>		<b>160,389</b>	<b>0</b>							
<b>TEXTBOOK INCOME</b>											
74	Rentals - Regular Textbooks	1811	402,303								
75	Rentals - Summer School Textbooks	1812									
76	Rentals - Adult/Continuing Education Textbooks	1813									
77	Rentals - Other (Describe & Itemize)	1819	408,943								
78	Sales - Regular Textbooks	1821									
79	Sales - Summer School Textbooks	1822									
80	Sales - Adult/Continuing Education Textbooks	1823									
81	Sales - Other (Describe & Itemize)	1829									
82	Other (Describe & Itemize)	1890									
83	<b>Total Textbook Income</b>		<b>811,246</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>											
84	Rentals	1910	539	73,116							
85	Contributions and Donations from Private Sources	1920		318,565							
86	Impact Fees from Municipal or County Governments	1930									
87	Services Provided Other Districts	1940									
88	Refund of Prior Years' Expenditures	1950								11,272	
89	Payments of Surplus Moneys from TIF Districts	1960									
90	Drivers' Education Fees	1970									
91	Proceeds from Vendor' Contracts	1980									
92	School Facility Occupation Tax Proceeds	1981									
93	Payment from Other Districts	1991									
94	Sale of Vocational Projects	1992									
95	Other Local Fees (Describe & Itemize)	1993	36,517								
96	Other Local Revenues (Describe & Itemize)	1999	210,594	54,567							
97	<b>Total Other Revenue from Local Sources</b>		<b>247,650</b>	<b>446,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,272</b>	<b>0</b>
98	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>49,252,681</b>	<b>4,829,712</b>	<b>3,653,441</b>	<b>2,673,486</b>	<b>1,990,059</b>	<b>6,714</b>	<b>34,148</b>	<b>535,302</b>	<b>62,541</b>
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)</b>											
99	Flow-through Revenue from State Sources	2100									
100	Flow-through Revenue from Federal Sources	2200									
101	Other Flow-Through (Describe & Itemize)	2300									
102	<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>											
103	Evidence Based Funding Formula (Section 18-8.15)	3001	4,149,851								
104	General State Aid - Hold Harms/Supplemental	3002									
105	Recognition Incentives (Accounts 3025-3029)	3005									
106	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
107	<b>Total Unrestricted Grants-In-Aid</b>		<b>4,149,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>											
<b>SPECIAL EDUCATION</b>											
108	Special Education - Private Facility Tuition	3100	369,826								
109	Special Education - Funding for Children Requiring Sp Ed Services	3105	298,244								
110	Special Education - Personnel	3110	538,597								
111	Special Education - Orphanage - Individual	3120									
112	Special Education - Orphanage - Summer Individual	3130									
113	Special Education - Summer School	3145	4,075								
114	Special Education - Other (Describe & Itemize)	3199									
115	<b>Total Special Education</b>		<b>1,210,742</b>	<b>0</b>			<b>0</b>				
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
116	CTE - Technical Education - Tech Prep	3200									
117	CTE - Secondary Program Improvement (CTEI)	3220									
118	CTE - WEP/CP	3225									
119	CTE - Agriculture Education	3235									
120	CTE - Instructor Practicum	3240									
121	CTE - Student Organizations	3270									
122	CTE - Other (Describe & Itemize)	3299									



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
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
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	19,289,123	2,525,937	228,418	682,301	20,407	12,198		38,229	22,796,613	24,628,865
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200-1220)	1200	5,252,494	1,315,479	723,223	109,893	6,126	1,123			7,408,338	7,435,885
Special Education Programs Pre-K	1225									0	6,500
Remedial and Supplemental Programs K-12	1250									0	0
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400									0	0
Interscholastic Programs	1500	46		8,338			1,185			9,569	12,900
Summer School Programs	1600	251,256	3,061		12,168					266,485	227,000
Gifted Programs	1650	1,069,997	128,864	16,124	4,568		238			1,219,791	1,210,024
Driver's Education Programs	1700									0	0
Bilingual Programs	1800	2,597,445	423,122	5,707	37,074					3,063,348	2,937,765
Traumatized & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912						4,040,074			4,040,074	4,220,000
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0	0
Gifted Programs - Private Tuition	1920									0	0
Bilingual Programs - Private Tuition	1921									0	0
Traumatized/Optional Ed Programs - Private Tuition	1922									0	0
<b>Total Instruction</b>	<b>1000</b>	<b>28,460,361</b>	<b>4,396,463</b>	<b>981,810</b>	<b>846,004</b>	<b>26,533</b>	<b>4,054,818</b>	<b>0</b>	<b>38,229</b>	<b>38,804,218</b>	<b>40,678,939</b>
<b>SUPPORT SERVICES (ED)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	1,740,793	244,836	500	4,032					1,990,161	2,083,653
Guidance Services	2120				9,322					10,277	11,500
Health Services	2130	371,122	78,973	1,440	5,886					457,421	369,523
Psychological Services	2140	586,638	86,894	2,090	1,872					677,494	621,127
Speech Pathology & Audiology Services	2150	1,603,398	204,866	1,400	3,105					1,812,769	1,737,521
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,301,951</b>	<b>615,569</b>	<b>15,352</b>	<b>15,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,948,122</b>	<b>4,823,324</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	1,230,792	176,084	71,101	1,593		1,045			1,480,615	1,510,181
Educational Media Services	2220	2,274,142	324,491	182,440	374,829	1,110,145		11,846		4,277,893	3,863,514
Assessment & Testing	2230	2,643	306	100,401	17,976					121,326	132,000
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,507,577</b>	<b>500,881</b>	<b>353,942</b>	<b>394,398</b>	<b>1,110,145</b>	<b>1,045</b>	<b>0</b>	<b>11,846</b>	<b>5,879,834</b>	<b>5,505,695</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310			223,044	9,000			21,922		253,966	368,000
Executive Administration Services	2320	314,074	81,545	10,129	847	1,752		10,703		419,050	397,802
Special Area Administration Services	2330	13,883		5,363	2					19,248	6,000
Tort Immunity Services	2360- 2370									0	0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>327,957</b>	<b>81,545</b>	<b>238,536</b>	<b>9,849</b>	<b>1,752</b>	<b>32,625</b>	<b>0</b>	<b>0</b>	<b>692,264</b>	<b>771,902</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410	1,906,977	407,427	2,014	46,105	8,045	6,936			2,377,504	2,375,147
Other Support Services - School Admin (Describe & Itemize)	2490									0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,906,977</b>	<b>407,427</b>	<b>2,014</b>	<b>46,105</b>	<b>8,045</b>	<b>6,936</b>	<b>0</b>	<b>0</b>	<b>2,377,504</b>	<b>2,375,147</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	235,457	35,861	20,105	5,167	8,861	3,161			308,612	307,597
Fiscal Services	2520	288,872	48,529	7,117	15,893					360,411	386,660
Operation & Maintenance of Plant Services	2540									0	0
Pupil Transportation Services	2550			33,167						33,167	40,000
Food Services	2560	605,958	212,097	59,165	629,059	30,405	1,238	6,494		1,544,416	1,471,278
Internal Services	2570			89,800	448					90,248	125,000
<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,130,287</b>	<b>296,487</b>	<b>209,354</b>	<b>650,567</b>	<b>39,266</b>	<b>4,399</b>	<b>0</b>	<b>6,494</b>	<b>2,336,854</b>	<b>2,330,535</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630	256,404	80,047	29,354	10,017		3,228			379,050	400,938
Staff Services	2640	375,424	43,703	129,887	3,197		12,176		52,896	615,283	613,115
Data Processing Services	2660									0	0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>629,828</b>	<b>123,750</b>	<b>159,241</b>	<b>13,214</b>	<b>0</b>	<b>15,404</b>	<b>0</b>	<b>52,896</b>	<b>994,333</b>	<b>1,014,053</b>
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>3000</b>	<b>11,804,577</b>	<b>2,025,659</b>	<b>978,439</b>	<b>1,129,383</b>	<b>1,159,208</b>	<b>60,409</b>	<b>0</b>	<b>71,236</b>	<b>17,228,911</b>	<b>16,820,656</b>
<b>COMMUNITY SERVICES (ED)</b>											
<b>4000</b>		6,167	187	8,416	12,509					27,279	178,458
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>											
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			15,000						15,000	20,000
Payments for Special Education Programs	4120			868,665						868,665	815,000
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>883,665</b>			<b>0</b>			<b>883,665</b>	<b>835,000</b>
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220									0	0
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units	4290									0	0
<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390									0	0
<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>
Payments to Other Govt Units (Out-of-State)	4400									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>883,665</b>			<b>0</b>			<b>883,665</b>	<b>835,000</b>
<b>DEBT SERVICES (ED)</b>											
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt	5150									0	0
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
Debt Services - Interest on Long-Term Debt	5200									0	0
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>6000</b>										<b>0</b>	<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>											
Total Direct Disbursements/Expenditures		40,271,105	6,422,309	2,852,330	1,987,896	1,185,741	4,115,227	0	109,465	56,944,073	58,513,053
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,276,775	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>											
<b>2000</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510									0	0
Facilities Acquisition & Construction Services	2530					449,649				449,649	220,000
Operation & Maintenance of Plant Services	2540	1,945,178	468,960	594,796	1,262,709	201,732	2,182	8,092		4	

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
12	Other Support Services (Describe & Itemize)	2900									0	0
129	Total Support Services	2000	1,945,178	468,960	594,796	1,262,709	651,381	2,182	0	8,092	4,933,298	4,836,751
130	COMMUNITY SERVICES (Q&M)	3000										0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (Q&M)	4000										0
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											0
133	Payments for Regular Programs	4110									0	0
134	Payments for Special Education Programs	4120									0	1,200
135	Payments for CTE Programs	4140									0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
137	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	1,200
138	Payments to Other Govt. Units (Out of State)	4400									0	0
139	Total Payments to Other Govt Units	4000				0		0			0	1,200
140	DEBT SERVICES (Q&M)	5000										0
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											0
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	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
149	Total Debt Services	5000									0	0
150	PROVISIONS FOR CONTINGENCIES (Q&M)	6000										0
151	Total Direct Disbursements/Expenditures		1,945,178	468,960	594,796	1,262,709	651,381	2,182	0	8,092	4,933,298	4,837,951
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(103,586)	
153												
154	<b>30 - DEBT SERVICES (DS)</b>	4000										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										0	0
157	Payments for Regular Programs	4110									0	0
158	Payments for Special Education Programs	4120									0	0
159	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	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						625,505			625,505	630,000
170	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						2,905,000			2,905,000	2,910,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,687			4,687	0
172	Total Debt Services	5000						3,535,192			3,535,192	3,540,000
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures							3,535,192			3,535,192	3,540,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										118,249	
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	70,888	20,780	3,794,483	8,936	805				3,895,892	3,911,359
183	Other Support Services (Describe & Itemize)	2900									0	0
184	Total Support Services	2000	70,888	20,780	3,794,483	8,936	805	0	0	0	3,895,892	3,911,359
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
194	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
196	Total Payments to Other Govt Units	4000				0		0			0	0
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
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
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
208	Total Debt Services	5000									0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		70,888	20,780	3,794,483	8,936	805	0	0	0	3,895,892	3,911,359
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										802,918	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		416,174							416,174	2,006,766
216	Pre-K Programs	1125									0	0
217	Special Education Programs (Functions 1200-1220)	1200		367,921							367,921	0
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									0	0
223	Interscholastic Programs	1500		7							7	0
224	Summer School Programs	1600		12,336							12,336	0
225	Gifted Programs	1650		15,113							15,113	0
226	Driver's Education Programs	1700									0	0
227	Bilingual Programs	1800		76,058							76,058	0
228	Truants' Alternative & Optional Programs	1900									0	0
229	Total Instruction	1000		887,609							887,609	2,006,766
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		24,894							24,894	0
233	Guidance Services	2120									0	0
234	Health Services	2130		62,846							62,846	0
235	Psychological Services	2140		8,324							8,324	0
236	Speech Pathology & Audiology Services	2150		22,881							22,881	0
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
238	Total Support Services - Pupils	2100		118,945							118,945	0
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		27,122							27,122	0
241	Educational Media Services	2220		149,314							149,314	0
242	Assessment & Testing	2230		38							38	0
243	Total Support Services - Instructional Staff	2200		176,474							176,474	0
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	0
246	Executive Administration Services	2320		16,257							16,257	0
247	Service Area Administrative Services	2330		1,700							1,700	0
248	Claims Paid from Self Insurance Fund	2361									0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		</								

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
23	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	<b>Total Support Services - General Administration</b>	<b>2300</b>		17,957							17,957	0
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		113,001							113,001	0
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		113,001							113,001	0
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		11,310							11,310	0
264	Fiscal Services	2520		50,498							50,498	0
265	Facilities Acquisition & Construction Services	2530									0	0
266	Operation & Maintenance of Plant Services	2540		336,496							336,496	0
267	Pupil Transportation Services	2550		12,282							12,282	0
268	Food Services	2560		102,622							102,622	0
269	Internal Services	2570									0	0
270	<b>Total Support Services - Business</b>	<b>2500</b>		513,208							513,208	0
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		45,581							45,581	0
275	Staff Services	2640		34,624							34,624	0
276	Data Processing Services	2660									0	0
277	<b>Total Support Services - Central</b>	<b>2600</b>		80,205							80,205	0
278	Other Support Services (Describe & Itemize)	2900									0	0
279	<b>Total Support Services</b>	<b>2000</b>		1,019,790							1,019,790	0
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		115							115	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>		0							0	0
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. Regl. 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>						0			0	0
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
295	Total Disbursements/Expenditures			1,907,514				0			1,907,514	2,006,766
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										82,545	
297												
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					692,665				692,665	700,000
302	Other Support Services (Describe & Itemize)	2900									0	0
303	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	692,665	0	0	0	692,665	700,000
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 to 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 (CP/CP)</b>	<b>6000</b>										0
312	Total Disbursements/Expenditures		0	0	0	0	692,665	0	0	0	692,665	700,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(685,951)	
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	2363									0	0
320	Workers' Compensation or Workers' Occupation Disease Aids Pymts	2364			209,493						209,493	380,000
321	Unemployment Insurance Payments	2365									0	10,000
322	Insurance Payments (Regular or Self-Insurance)	2364									0	0
323	Risk Management and Claims Services Payments	2365			136,843						136,843	140,000
324	Judgment and Settlements	2366									0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	0
326	Reciprocal Insurance Payments	2368									0	0
327	Legal Services	2369									0	0
328	Property Insurance (Buildings & Grounds)	2371									0	0
329	Vehicle Insurance (Transportation)	2372									0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	346,336	0	0	0	0	0	346,336	530,000
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
332	Payments for Regular Programs	4110									0	0
333	Payments for Special Education Programs	4120									0	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 SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
337	Tax Anticipation Warrants	5110									0	0
338	Corporate Personal Prop. Regl. Tax Anticipation Notes	5120									0	0
339	Other Interest or Short-Term Debt	5150									0	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>										0
342	Total Disbursements/Expenditures		0	0	346,336	0	0	0	0	0	346,336	530,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										188,966	
344												
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					4,268,195				4,268,195	4,715,000
349	Operation & Maintenance of Plant Services	2540									0	0
350	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	4,268,195	0	0	0	4,268,195	4,715,000
351	Other Support Services (Describe & Itemize)	2900									0	0
352	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	4,268,195	0	0	0	4,268,195	4,715,000
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
354	Payments to Regular Programs	4110									0	0
355	Payments to Special Education Programs	4120									0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	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 SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110									0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
363	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5300</b>										
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	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>										0
367	Total Disbursements/Expenditures		0	0	0	0	4,268,195	0	0	0	4,268,195	4,715,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,205,654)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2017 Levy)</b>	<b>Taxes Received (from 2016 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2017 Levy)</b>	<b>Estimated Taxes Due (from the 2017 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	38,594,843	20,823,196	17,771,647	40,129,338	19,306,142
5	Operations & Maintenance	4,341,665	2,283,603	2,058,062	4,400,000	2,116,397
6	Debt Services **	3,627,428	1,937,652	1,689,776	3,734,863	1,797,211
7	Transportation	2,585,497	1,494,324	1,091,173	2,880,000	1,385,676
8	Municipal Retirement	1,070,165	578,266	491,899	1,115,000	536,734
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	518,207	279,986	238,221	539,000	259,014
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	828,663	448,395	380,268	865,000	416,605
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>51,566,468</b>	<b>27,845,422</b>	<b>23,721,046</b>	<b>53,663,201</b>	<b>25,817,779</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2017	Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018			
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes									0
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund									0
7	Operations & Maintenance Fund									0
8	Debt Services - Construction									0
9	Debt Services - Working Cash									0
10	Debt Services - Refunding Bonds									0
11	Transportation Fund									0
12	Municipal Retirement/Social Security Fund									0
13	Fire Prevention & Safety Fund									0
14	Other - (Describe & Itemize)									0
15	Total TAWs			0	0	0				0
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund									0
18	Operations & Maintenance Fund									0
19	Fire Prevention & Safety Fund									0
20	Other - (Describe & Itemize)									0
21	Total TANs			0	0	0				0
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/E/O)</b>									
23	Total T/E/Os (Educational, Operations & Maintenance, & Transportation Funds)									0
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	Total GSAACs (All Funds)									0
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)									0
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-Term Debt
31	Retired Bond Issues								0	(853,990)
32									0	
33	2014 General Obligation Limited School Bonds	01/28/14	4,820,000	1/4	2,315,000			1,445,000	870,000	829,940
34									0	
35	2015A General Obligation Limited School Bonds	12/01/15	5,445,000	4	5,445,000			70,000	5,375,000	4,974,204
36									0	
37	2015B General Obligation Refunding School Bonds	12/01/15	3,725,000	3	3,020,000			720,000	2,300,000	1,858,921
38									0	
39	2016A General Obligation Limited School Bonds	11/01/16	5,660,000	1/4	5,480,000				5,480,000	5,536,378
40									0	
41	2016B General Obligation Refunding School Bonds	11/01/16	2,785,000	3	2,785,000			670,000	2,115,000	1,853,881
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49									0	
50									0	
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds			4. Fire Prevent., Safety, Environmental and Energy Bonds				7. Other _____		
54	3. Refunding Bonds			5. Tort Judgment Bonds				8. Other _____		
55				6. Building Bonds				9. Other _____		
56										



**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>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
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						
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					-						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000						
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>									<b>0</b>		
22	Other Disbursements (Describe & Itemize)					-						
23	<b>Total Disbursements</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>							<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:											
31						Total Claims Payments:						
32						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	<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											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> 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											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).											
48	<sup>b</sup> 55 ILCS 5/5-1006.7											

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
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
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	194,077			194,077						194,077
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	101,808,286	5,143,981		106,952,267	50	35,854,677	1,944,520		37,799,197	69,153,070
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	3,566,686	253,000		3,819,686	20	2,772,143	96,520		2,868,663	951,023
Capitalized Equipment	250										
10 Yr Schedule	251	28,273,219	1,401,806		29,675,025	10	22,492,197	1,172,900		23,665,097	6,009,928
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	-					0
Total Capital Assets	200	133,842,268	6,798,787	0	140,641,055		61,119,017	3,213,940	0	64,332,957	76,308,098
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								3,213,940			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	56,944,073
9	O&M	Expenditures 15-22, L151	Total Expenditures			4,933,298
10	DS	Expenditures 15-22, L174	Total Expenditures			3,535,192
11	TR	Expenditures 15-22, L210	Total Expenditures			3,895,892
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			1,907,514
13	TORT	Expenditures 15-22, L342	Total Expenditures			346,336
14			<b>Total Expenditures</b>		\$	<b>71,562,305</b>
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)			950
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			266,485
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			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			4,040,074
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 Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			27,279
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			883,665
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			1,185,741
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0
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			651,381
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			0
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			2,905,000
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 Prindpal on Long-Term Debt			0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			805
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			0
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			12,336
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			115
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
76			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>		\$	<b>9,973,831</b>
77			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>			<b>61,588,474</b>
78			<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>			<b>4,480.28</b>
79			<b>Estimated OEPP (Line 77 divided by Line 78)</b>		\$	<b>13,746.57</b>
81	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	61,832
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)			0
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

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
94	ED	Revenues 9-14, L75, Col C	1600 Total Food Service			893,795
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			160,389
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			402,303
97	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)			408,943
98	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks			0
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)			0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals			73,655
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			0
104	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)			36,517
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education			1,210,742
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education			0
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed			183,264
108	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast			7,150
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			0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation			2,025,324
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			3,065
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			557,512
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300 Total Title I			953,053
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400 Total Title IV			0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			867,454
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			557,956
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			0
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)			110,013
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			42,506
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			80,347
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			202,249
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)			0
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			1,688,556
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***			189,514
178			Total Deductions for PCTC Computation Line 84 through Line 174	\$		10,716,139
179			Net Operating Expense for Tuition Computation (Line 77 minus Line 176)			50,872,335
180			Total Depreciation Allowance (from page 26, Line 18, Col I)			3,213,940
181			Total Allowance for PCTC Computation (Line 177 plus Line 178)			54,086,275
182			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018			4,480.28
183			Total Estimated PCTC (Line 179 divided by Line 180) * \$			12,072.07
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>					

Illinois State Board of Education  
School Business Services Division

**Current Year Payment on Contracts For Indirect Cost Rate Computation**

**Instructions:**

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

1. In column (A) enter the name of the **Fund-Function-Object of the account**, where the payment was made on each contract in the current year.
2. In column (B) enter the number of the **Fund-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.
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 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 Expenditure was Recorded	Where the (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)
<i>Enter as shown here: ED-Instruction-Other</i>		10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
Ed-Instruction-Purchased Services		10-1000-300	Verizon Wireless	34,038	25,000	9,038
Ed-Instruction-Supplies		10-1000-400	Committee for Children	37,561	25,000	12,561
Ed-Instruction-Supplies		10-1000-400	Pearson Education	35,562	25,000	10,562
Ed-Instruction-Purchased Services		10-1000-300	NSSED	686,074	25,000	661,074
Ed-Instruction-Supplies		10-1000-400	McGraw Hill School Education	162,038	25,000	137,038
Ed-Instruction-Purchased Services		10-1000-300	Midland Paper	42,320	25,000	17,320
Ed-Instruction-Supplies		10-1000-400	Houghton Mifflin Harcourt	44,701	25,000	19,701
Ed-Instruction-Supplies		10-1000-400	IXL Learning	29,179	25,000	4,179
Ed-Instruction-Other		10-1000-600	Arlyn School	76,598	25,000	51,598
Ed-Instruction-Other		10-1000-600	Bellefaire JCB	296,536	25,000	271,536
Ed-Instruction-Other		10-1000-600	Boston Higashi School	244,627	25,000	219,627
Ed-Instruction-Other		10-1000-600	Comm Consolidated School	47,066	25,000	22,066
Ed-Instruction-Other		10-1000-600	Cove School	51,609	25,000	26,609
Ed-Instruction-Other		10-1000-600	Hyde Park Day School	138,326	25,000	113,326
Ed-Instruction-Other		10-1000-600	Keshet	101,067	25,000	76,067
Ed-Instruction-Other		10-1000-600	Maryville Academy	54,589	25,000	29,589
Ed-Instruction-Other		10-1000-600	NSSED	2,509,432	25,000	2,484,432
Ed-Instruction-Other		10-1000-600	NSSEO	91,441	25,000	66,441
Ed-Instruction-Other		10-1000-600	Oconomowoc Development Training	162,977	25,000	137,977
Ed-Instruction-Other		10-1000-600	Soring Eagle Academy	87,499	25,000	62,499
Ed-Instruction-Other		10-1000-600	Sonia Shankman Orthogenic School	184,650	25,000	159,650
Ed-Support-Purchased Services		10-2200-300	Comcast	117,558	25,000	92,558
Ed-Support-Supplies		10-2200-400	Jamf Software, LLC	38,440	25,000	13,440
Ed-Support-Supplies		10-2200-400	Schoology Incorporated	72,042	25,000	47,042
Ed-Support-Supplies		10-2200-400	Trebron	27,000	25,000	2,000
Ed-Support-Purchased Services		10-2200-300	NCS Pearson Inc	66,050	25,000	41,050
Ed-Support-Purchased Services		10-2200-300	Nwea	54,838	25,000	29,838
Ed-Support-Purchased Services		10-2300-300	Hodges, Loizzi, Eisenhammer	75,912	25,000	50,912
Ed-Support-Purchased Services		10-2300-300	Maine Township School Treasurer	46,405	25,000	21,405
Ed-Support-Supplies		10-2400-400	Follett School Solutions	43,629	25,000	18,629
Ed-Support-Purchased Services		10-2550-300	Alltown Bus Service Inc	33,127	25,000	8,127
Ed-Support-Purchased Services		10-2630-300	Canon Financial Service	113,604	25,000	88,604
Ed-Support-Purchased Services		10-2630-300	Genesis Technologies	62,228	25,000	37,228
Ed-Support-Purchased Services		10-2640-300	Humanex Ventures LLC	37,175	25,000	12,175
Ed-Support-Purchased Services		10-2640-300	Frontline Placement Technologies	48,069	25,000	23,069
Ed-Instruction-Purchased Services		10-1000-300	Health Care Services Corp	441,050	25,000	416,050
Ed-Instruction-Purchased Services		10-1000-300	HUB International Midwest Limited	45,500	25,000	20,500
Ed-Support-Purchased Services		10-2560-300	Emerald Restaurant Ser	54,744	25,000	29,744
Ed-Support-Supplies		10-2560-400	Get Fresh Produce Inc	53,768	25,000	28,768
Ed-Support-Supplies		10-2560-400	P&M Distributors	66,923	25,000	41,923
Ed-Support-Supplies		10-2560-400	Performance Food Service Chicago	503,120	25,000	478,120
Op-Support-Purchased Services		20-2540-300	Lakeshore Recycling Systems	46,053	25,000	21,053
Op-Support-Purchased Services		20-2540-300	Johnson Controls	31,492	25,000	6,492
Op-Support-Purchased Services		20-2540-300	Roberts Environmental Control Corp	133,540	25,000	108,540
Op-Support-Purchased Services		20-2540-300	Sonitrol Chicagoland North	29,642	25,000	4,642
Op-Support-Purchased Services		20-2540-300	AT&T	42,369	25,000	17,369
Op-Support-Purchased Services		20-2540-300	Comcast	40,253	25,000	15,253
Op-Support-Supplies		20-2540-400	Centerpoint Energy Services	206,688	25,000	181,688
Op-Support-Supplies		20-2540-400	MC Squared Energy LLC	750,465	25,000	725,465
Op-Support-Purchased Services		20-2540-300	Village of Glenview	79,347	25,000	54,347
Tr-Support-Purchased Services		40-2550-300	303 Transportation LLC	341,381	25,000	316,381
Tr-Support-Purchased Services		40-2550-300	Alltown Bus Service Inc	2,746,989	25,000	2,721,989
Tr-Support-Purchased Services		40-2550-300	Safeway Transportation Service	135,567	25,000	110,567
Tr-Support-Purchased Services		40-2550-300	Septran	555,675	25,000	530,675
Tort-Support-Purchased Services		80-2300-300	Illinois Public Risk Fund	187,182	25,000	162,182
Tort-Support-Purchased Services		80-2300-300	Suburban School Coop Ins	136,843	25,000	111,843
					0	0
					0	0



ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
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>			629,059			
11		Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required).</i>			113,846			
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			39,665,294		39,665,294	
20	<b>Support Services:</b>							
21	Pupil	2100			5,067,067		5,067,067	
22	Instructional Staff	2200			4,946,163		4,946,163	
23	General Admin.	2300			1,054,805		1,054,805	
24	School Admin	2400			2,482,460		2,482,460	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	311,061	0		311,061	0	
27	Fiscal Services	2520	410,909	0		410,909	0	
28	Oper. & Maint. Plant Services	2540		4,618,413		4,618,413	0	
29	Pupil Transportation	2550		3,940,536			3,940,536	
30	Food Services	2560		987,574			987,574	
31	Internal Services	2570	90,248	0		90,248	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		424,631			424,631	
36	Staff Services	2640	649,907	0		649,907	0	
37	Data Processing Services	2660	0	0		0	0	
38	<b>Other:</b>	2900		0			0	
39	<b>Community Services</b>	3000		27,394			27,394	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>							
41	<b>Total</b>			1,462,125	52,031,779	6,080,538	47,413,366	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,462,125	Total Indirect costs:	6,080,538	
44				Total Direct Costs:	52,031,779	Total Direct Costs:	47,413,366	
45				=	<b>2.81%</b>	=	<b>12.82%</b>	
46								

	A	B	C	D	E	F	G	H	I	J	K																																																																																																																																																																																																																																																			
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>																																																																																																																																																																																																																																																													
2	School Code, Section 17-1.1 (Public Act 97-0357)																																																																																																																																																																																																																																																													
3	Fiscal Year Ending June 30, 2018																																																																																																																																																																																																																																																													
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.																																																																																																																																																																																																																																																													
6	Glenview Community Consolidated																																																																																																																																																																																																																																																													
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8	<input type="checkbox"/> <i>Check box if this schedule is not applicable</i> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 10%;">Prior Fiscal Year</th> <th style="width: 10%;">Current Fiscal Year</th> <th style="width: 10%;">Next Fiscal Year</th> <th style="width: 40%;">Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</th> </tr> </thead> <tbody> <tr> <td>9</td> <td colspan="4">Indicate with an (X) if Deficit Reduction Plan is Required in the Budget →</td> </tr> <tr> <td>10</td> <td colspan="3"><b>Service or Function (Check all that apply)</b></td> <td><b>Barriers to Implementation</b></td> </tr> <tr> <td></td> <td colspan="4" style="text-align: center;">(Limit text to 200 characters, for additional space use line 33 and 38)</td> </tr> <tr> <td>11</td> <td>Curriculum Planning</td> <td></td> <td></td> <td></td> </tr> <tr> <td>12</td> <td>Custodial Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>13</td> <td>Educational Shared Programs</td> <td></td> <td></td> <td></td> </tr> <tr> <td>14</td> <td>Employee Benefits</td> <td></td> <td></td> <td></td> </tr> <tr> <td>15</td> <td>Energy Purchasing</td> <td></td> <td></td> <td></td> </tr> <tr> <td>16</td> <td>Food Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>17</td> <td>Grant Writing</td> <td></td> <td></td> <td></td> </tr> <tr> <td>18</td> <td>Grounds Maintenance Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>19</td> <td>Insurance</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td>SCIP Insurance COOP</td> </tr> <tr> <td>20</td> <td>Investment Pools</td> <td></td> <td></td> <td></td> </tr> <tr> <td>21</td> <td>Legal Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>22</td> <td>Maintenance Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>23</td> <td>Personnel Recruitment</td> <td></td> <td></td> <td></td> </tr> <tr> <td>24</td> <td>Professional Development</td> <td></td> <td></td> <td></td> </tr> <tr> <td>25</td> <td>Shared Personnel</td> <td></td> <td></td> <td></td> </tr> <tr> <td>26</td> <td>Special Education Cooperatives</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td>North Suburban Special Ed COOP NSEED</td> </tr> <tr> <td>27</td> <td>STEM (science, technology, engineering and math) Program Offerings</td> <td></td> <td></td> <td></td> </tr> <tr> <td>28</td> <td>Supply &amp; Equipment Purchasing</td> <td></td> <td></td> <td></td> </tr> <tr> <td>29</td> <td>Technology Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>30</td> <td>Transportation</td> <td></td> <td></td> <td></td> </tr> <tr> <td>31</td> <td>Vocational Education Cooperatives</td> <td></td> <td></td> <td></td> </tr> <tr> <td>32</td> <td>All Other Joint/Cooperative Agreements</td> <td></td> <td></td> <td></td> </tr> <tr> <td>33</td> <td>Other</td> <td></td> <td></td> <td></td> </tr> <tr> <td>34</td> <td colspan="11"></td> </tr> <tr> <td>35</td> <td colspan="11"><u>Additional space for Column (D) - Barriers to Implementation:</u></td> </tr> <tr> <td>36</td> <td colspan="11"></td> </tr> <tr> <td>37</td> <td colspan="11"></td> </tr> <tr> <td>38</td> <td colspan="11"></td> </tr> <tr> <td>40</td> <td colspan="11"><u>Additional space for Column (E) - Name of LEA:</u></td> </tr> <tr> <td>41</td> <td colspan="11"></td> </tr> <tr> <td>42</td> <td colspan="11"></td> </tr> <tr> <td>43</td> <td colspan="11"></td> </tr> </tbody> </table>												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	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>		(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	X	X	SCIP Insurance COOP	20	Investment Pools				21	Legal Services				22	Maintenance Services				23	Personnel Recruitment				24	Professional Development				25	Shared Personnel				26	Special Education Cooperatives	X	X	North Suburban Special Ed COOP NSEED	27	STEM (science, technology, engineering and math) Program Offerings				28	Supply & Equipment Purchasing				29	Technology Services				30	Transportation				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											
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**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Division (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

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

School District Name: Glenview Community Consolidated School Distr  
 RCDT Number: 05-016-0340-04

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	419,050		419,050	447,598		447,598
2. Special Area Administration Services	2330	19,248		19,248	19,000		19,000
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	308,612	0	308,612	304,551		304,551
5. Internal Services	2570	90,248		90,248	107,000		107,000
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
<b>8. Totals</b>		<b>837,158</b>	<b>0</b>	<b>837,158</b>	<b>878,149</b>	<b>0</b>	<b>878,149</b>
<b>9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>							<b>5%</b>

**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.

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

e Below.

Education Fund

Page 9, Line 17, Other Payments in Lieu of Taxes, TIF District Reimbursements - \$7,362,645

Page 11, Line 106, Other Local Fees, Early Childhood Program - \$36,517.

Page 11, Line 107, Other Local Revenue, P-Card Rebate \$7,745; Erate \$25,301; Classroom OM \$131,670; Mainstream SAIL \$19,240; NSSED prior year reimbursement \$20,400; Mainstream ESL \$4,000; Dividends \$2,238

Operations Fund

Page 11, Line 107, Other Local Revenue, Insurance Reimb HVAC Repair \$12,238; Safety Grant \$10,750; PTA Conto to Playground \$21,500; Easement to Lion School \$10,000; Misc \$79.

Bond & Interest Fund

Page 18, Line 165, Debt Service Other, Bond Service Cost Fees - \$4,687

Glenview Community Consolidated School District No. 34  
05-016-0340-04

Refer

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ence Pages.

Do not enter negative numbers. Reports with negative numbers will be returned for correction.

GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page. Equals Line 8 minus Line 17

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

Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

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.

Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

Educational Fund (10) - Computer Technology only.

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.

Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

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).

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>					
2	<b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
3	<p><b>Instructions:</b> 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.</p>					
4	<p>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.</p>					
5	<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> <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	58,220,848	4,829,712	4,698,810	34,148	67,783,518
9	Direct Expenditures	56,944,073	4,933,298	3,895,892		65,773,263
10	Difference	1,276,775	(103,586)	802,918	34,148	2,010,255
11	Fund Balance - June 30, 2018	41,539,922	2,869,297	2,273,932	1,939,606	48,622,757
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

## Audit Checklist

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

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 errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the itemization page.

### Description:

1. **Cover Page: The Accounting Basis must be Cash or Accrual.**

2. **The Single Audit related documents must be completed and attached.**

What Basis of Accounting is used?

Accounting for late payments (Audit Questionnaire Section D)

Are Federal Expenditures greater than \$750,000?

Is all Single Audit information completed and enclosed?

Is Budget Deficit Reduction Plan Required?

3. **Page 3: Financial Information must be completed.**

Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.

Section D: Check a or b that agrees with the school district type.

4. **Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.**

Fund (10) ED: Cash balances cannot be negative.

Fund (20) O&M: Cash balances cannot be negative.

Fund (30) DS: Cash balances cannot be negative.

Fund (40) TR: Cash balances cannot be negative.

Fund (50) MR/SS: Cash balances cannot be negative.

Fund (60) CP: Cash balances cannot be negative.

Fund (70) WC: Cash balances cannot be negative.

Fund (80) Tort: Cash balances cannot be negative.

Fund (90) FP&S: Cash balances cannot be negative.

5. **Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.**

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

General Long-Term Debt, Cell N23 must = Cell N41.

6. **Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.**

Fund 10, Cells C38+C39 must = Cell C81.

Fund 20, Cells D38+D39 must = Cell D81.

Fund 30, Cells E38+E39 must = Cell E81.

Fund 40, Cells F38+F39 must = Cell F81.

Fund 50, Cells G38+G39 must = Cell G81.

Fund 60, Cells H38+H39 must = Cell H81.

Fund 70, Cells I38+I39 must = Cell I81.

Fund 80, Cells J38+J39 must = Cell J81.

Fund 90, Cells K38+K39 must = Cell K81.

8. **Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.**

**Note: Explain any unreconcilable differences in the Itemization sheet.**

Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).

Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).

9. **Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).**

Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49

Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.

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)

10. **Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.**

Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.

Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0

11. **Page 5: "On behalf" payments to the Educational Fund**

Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.

12. **Page 27: The 9 Month ADA must be entered on Line 78.**

13. **Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.**

14. **Page 31: SHARED OUTSOURCED SERVICES, Completed.**

15. **Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.**



auditor for correction.

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Empty rows for data entry



ing to ISBE. One or more

Error Message

CASH

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Congratulations! You have a balanced AFR.

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

DISTRICT/JOINT AGREEMENT NAME <b>Glenview Community Consolidated School Dist</b>	RCDT NUMBER <b>05-016-0340-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003289</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Dr. Dane Delli</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Evoy, Kamschulte, Jacobs &amp; Co. LLP</b> <b>2122 Yeoman Street</b> <b>Waukegan</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>1401 Greenwood Avenue</b> <b>Glenview</b>  <b>60025</b>		E-MAIL ADDRESS:	
		NAME OF AUDIT SUPERVISOR <b>John D. Aceto, Jr., CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>847-662-8300</b>	FAX NUMBER <b>847-662-8305</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)**

The follow  
checklist is  
This is not

**GENERAL**

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**SCHEDULE**

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**SUMMARY**

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**Findings:**

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**Glenview Community Consolidated School District No. 34**

**05-016-0340-04**

**SINGLE AUDIT INFORMATION CHECKLIST**

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

**INFORMATION**

**Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.

All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.

**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.

**All** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).

Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.

- Verify or reconcile on reconciliation worksheet.

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**.

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>

**OF EXPENDITURES OF FEDERAL AWARDS**

All prior year's projects are included and reconciled to final FRIS report amounts.

- Including receipt/revenue and expenditure/disbursement amounts.

All current year's projects are included and reconciled to most recent FRIS report filed.

- Including receipt/revenue and expenditure/disbursement amounts.

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.

The total amount provided to subrecipients from each Federal program is included.

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.

Each CNP project should be reported on a separate line (one line per project year per program).

Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Exceptions should result in a finding with Questioned Costs.

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](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

**TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).

Obligations and Encumbrances are included where appropriate.

**FINAL STATUS** amounts are calculated, where appropriate.

Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.

**All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.

**NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

Including, but not limited to:

Basis of Accounting

Name of Entity

Type of Financial Statements

**Glenview Community Consolidated School District No. 34**

**05-016-0340-04**

**SINGLE AUDIT INFORMATION CHECKLIST**

Subrecipient information (Mark "N/A" if not applicable)

\* ARRA funds are listed separately from "regular" Federal awards

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

Audit opinions expressed in opinion letters **match** opinions reported in Summary.

**All** Summary of Auditor Results questions have been answered.

All tested programs **and** amounts are listed.

Correct testing threshold has been entered. (Title 2 CFR §200.518)

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

Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.

Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.

Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).

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).

Questioned Costs have been calculated where there are questioned costs.

Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).

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

**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



Glenview Community Consolidated School District No. 34  
05-016-0340-04

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	\$	3,414,095
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 29, Line 11			113,846
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 271	Account 4992		(202,249)
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<b>3,325,692</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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**ADJUSTED AFR FEDERAL REVENUES** \$ 3,325,692

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 3,325,692

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 3,325,692

DIFFERENCE: \$ -

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 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 # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget  (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF AGRICULTURE									0	
Passed Through ISBE Child Nutrition Cluster									0	
National School Lunch	10.555	4210-2017	400,435	84,614	400,435		84,614		485,049	N/A
National School Lunch	10.555	4210-2018		396,484			396,484		396,484	N/A
School Breakfast	10.553	4220-2017	54,827	16,363	54,827		16,363		71,190	N/A
School Breakfast	10.553	4220-2018		60,051			60,051		60,051	N/A
ISBE Lanter Commodities	10.555	4210-2018		43,033			43,033		43,033	N/A
DoD Fresh Fruits & Vegetables	10.582	4210-2018		70,813			70,813		70,813	N/A
Total US Department of Agriculture Child Nutrition Cluster			455,262	671,358	455,262		671,358		1,126,620	
									0	
US DEPARTMENT OF HEALTH & HUMAN SERVICES									0	
Passed Through IL Depart of Healthcare & Family Services									0	
Medicaid Matching Funds-Admin Outreach	93.778	4991-2017	50,099		52,187				52,187	N/A
Medicaid Matching Funds-Admin Outreach	93.778	4991-2018		80,347			83,694		83,694	N/A
Total Department of Health & Human Services			50,099	80,347	52,187		83,694		135,881	
									0	
									0	

• (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.

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 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 # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget  (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF EDUCATION									0	
Passed Through from Northern Suburban Special Education District-Special Education Cluster									0	
(M) IDEA Preschool	84.027A	4600-2017		24,277	24,277				24,277	58,918
(M) IDEA Preschool	84.027A	4600-2018		18,728			23,900		23,900	23,900
(M) IDEA, Part B - Flow Through	84.027A	4620-2017	792,548	40,408	832,956				832,956	901,570
(M) IDEA, Part B - Flow Through	84.027A	4620-2018		827,046			841,644		841,644	
Total Passed Through Northern Suburban Sec Ed Dist - Special Ed Cluster			792,548	910,459	857,233		865,544		1,722,777	
									0	
Passed Through ISBE Special Education Cluster									0	
(M) IDEA Room & Board (XC)	84.027A	4625-2017		43,461			43,461		43,461	N/A
(M) IDEA Room & Board (Non-XC)	84.027A	4625-2017	305,768	171,930	339,960		137,737		477,697	N/A
(M) IDEA Room & Board (Non-XC)	84.027A	4625-2018		342,565			437,141		437,141	N/A
Total Passed Through ISBE Special Education Cluster			305,768	557,956	339,960		618,339		958,299	
									0	
<b>TOTAL SPECIAL EDUCATION CLUSTER</b>			<b>1,098,316</b>	<b>1,468,415</b>	<b>1,197,193</b>		<b>1,483,883</b>		<b>2,681,076</b>	
									0	
									0	

• (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.

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<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.

**Glenview Community Consolidated School District No. 34**  
**05-016-0340-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 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 # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget  (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF EDUCATION - CONTINUED									0	
Passed Through ISBE									0	
Title I - Low Income	84.010A	4300-2017		608,383	365,347		243,036		608,383	641,966
Title I - Low Income	84.010A	4300-2018		344,670			453,026		453,026	500,605
Title III - LIPLEP	84.365A	4909-2017	53,598	26,785	80,383				80,383	116,123
Title III - LIPLEP	84.365A	4909-2018		83,228			88,214		88,214	110,258
Title II - Teacher Quality	84.367A	4932-2017	58,012	29,251	87,263				87,263	87,263
Title II - Teacher Quality	84.367A	4932-2018		13,255			29,135		29,135	107,602
Total Passed Through ISBE			111,610	1,105,572	532,993		813,411		1,346,404	
Total US Department of Education			1,209,926	2,573,987	1,730,186		2,297,294		4,027,480	
TOTAL FEDERAL FINANCIAL ASSISTANCE			1,715,287	3,325,692	2,237,635		3,052,346		5,289,981	
									0	
									0	
Value of Federal Awards Expended in the Form of Non-Cash Assistance During the year	N/A	N/A	0	113,846	0		113,846		113,846	
Federal Insurance in Effect During the Year	N/A	N/A	0	0	0		0		0	
Federal Loans or Loan Guarantees, Including Interest Subsidies Outstanding at Year End	N/A	N/A	0	0	0		0		0	
Amounts Passed Through to Subrecipients	N/A	N/A	0	0	0		0		0	

• (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.

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<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.

