

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 \*REVISED\*

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>05-016-2250-17</b> County Name: <b>Cook</b> Name of School District/Joint Agreement: <b>Northfield Twp HSD 225</b> Address: <b>3801 W. Lake Avenue, Suite 200</b> City: <b>Glenview</b> Email Address: <a href="mailto:rgravel@glenbrook225.org">rgravel@glenbrook225.org</a> Zip Code: <b>60026</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL  <u>Filing Status:</u> <b>Submit electronic AFR directly to ISBE</b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>	Name of Auditing Firm: <b>Lauterbach and Amen</b> Name of Audit Manager: <b>Matt Beran</b> Address: <b>668 N. River Road</b> City: <b>Naperville</b> State: <b>IL</b> Zip Code: <b>60563</b> Phone Number: <b>(630) 393-1483</b> Fax Number: <b>(630) 393-2516</b> IL License Number (9 digit): <b>065-033233</b> Expiration Date: <b>9/30/2021</b> Email Address: <a href="mailto:mberan@lauterbachamen.com">mberan@lauterbachamen.com</a>
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Dr. Michael Riggle</b>	Township Treasurer Name (type or print): <b>Dr. Craig Schilling</b>	Regional Superintendent/Cook ISC Name (Type or Print): <b>North ISC - Dr. Bruce Brown</b>
Email Address: <a href="mailto:mriggle@glenbrook225.org">mriggle@glenbrook225.org</a>	Email Address: <a href="mailto:craig@bmpros.com">craig@bmpros.com</a>	Email Address:
Telephone: <b>(847) 486-4700</b>	Fax Number: <b>(847) 486-4734</b>	Telephone: <b>(847) 824-8300</b>
Telephone: <b>(847) 486-4700</b>	Fax Number: <b>(847) 486-4734</b>	Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/18)

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

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

[23, Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
[Attachment Manager Link](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*
5. **Submit Paper Copy of AFR with Signatures**
  - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
  - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1990 (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 Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)			904,904	308,743		1,213,647
<b>Total</b>						1,213,647

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

\_\_\_\_\_  
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

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

	Tax Year <u>2017</u>		Equalized Assessed Valuation (EAV):		5,333,141,991		
	Educational		Operations & Maintenance		Transportation	Combined Total	Working Cash
Rate(s):	0.017450	+	0.000758	+	0.000379	= 0.018590	0.000161

**B. Results of Operations \***

	Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
	120,590,541	113,590,882	6,999,659	81,094,561

\* 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.

**C. Short-Term Debt \*\***

	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates
	0	+	0	+	0	+	0	+	0
	Other		Total						
	0	=	0						

\*\* The numbers shown are the sum of entries on page 25.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

- a. 6.9% for elementary and high school districts, 367,986,797
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	82,876,237

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

**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:** Northfield Twp HSD 225  
**District Code:** 05-016-2250-17  
**County Name:** Cook

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	81,094,561.00	0.672	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	120,590,541.00		<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>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	113,590,882.00	0.942	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	120,590,541.00		<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>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	80,869,084.00	256.29	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	315,530.23		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</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	84,271,643.17		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H37)		82,876,237.00	77.47	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		367,986,797.38		<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**

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>										
Cash (Accounts 111 through 115) <sup>1</sup>		48,405,032	9,087,404	5,065,100	2,998,768	1,365,487	4,832,401	20,377,880		8,183,846
Investments	120									
Taxes Receivable	130	46,199,364	2,006,604	4,353,243	1,003,302	1,655,448		426,403		
Interfund Receivables	140									
Intergovernmental Accounts Receivable	150	1,103,034			226,480					
Other Receivables	160	288,495	106,814	19,650	19,509	17,722		123,984		45,225
Inventory	170									
Prepaid Items	180	228,234								
Other Current Assets (Describe & Itemize)	190									
<b>Total Current Assets</b>		96,224,159	11,200,822	9,437,993	4,248,059	3,038,657	4,832,401	20,928,267	0	8,229,071
<b>CAPITAL ASSETS (200)</b>										
Works of Art & Historical Treasures	210									
Land	220									
Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
Capitalized Equipment	250									
Construction in Progress	260									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
<b>Total Capital Assets</b>										
<b>CURRENT LIABILITIES (400)</b>										
Interfund Payables	410									
Intergovernmental Accounts Payable	420									
Other Payables	430	2,085,571	161,195	12	391,323	22,093	588,167			1,172,620
Contracts Payable	440									
Loans Payable	460									
Salaries & Benefits Payable	470	(45,484)	(4,091)							
Payroll Deductions & Withholdings	480									
Deferred Revenues & Other Current Liabilities	490	45,531,592	1,977,600	4,290,320	988,800	1,631,520		420,240		
Due to Activity Fund Organizations	493									
<b>Total Current Liabilities</b>		47,571,679	2,134,704	4,290,332	1,380,123	1,653,613	588,167	420,240	0	1,172,620
<b>LONG-TERM LIABILITIES (500)</b>										
Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
<b>Total Long-Term Liabilities</b>										
Reserved Fund Balance	714		9,066,118	5,147,661	2,867,936	1,385,044				7,056,451
Unreserved Fund Balance	730	48,652,480					4,244,234	20,508,027		
Investment in General Fixed Assets										
<b>Total Liabilities and Fund Balance</b>		96,224,159	11,200,822	9,437,993	4,248,059	3,038,657	4,832,401	20,928,267	0	8,229,071

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

ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>				
Cash (Accounts 111 through 115) <sup>1</sup>		1,228,730		
Investments	120			
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
<b>Total Current Assets</b>		<b>1,228,730</b>		
<b>CAPITAL ASSETS (200)</b>				
Works of Art & Historical Treasures	210			
Land	220		1,477,361	
Building & Building Improvements	230		174,287,630	
Site Improvements & Infrastructure	240		36,985,615	
Capitalized Equipment	250		11,539,565	
Construction in Progress	260		1,727,267	
Amount Available in Debt Service Funds	340			5,147,661
Amount to be Provided for Payment on Long-Term Debt	350			77,728,576
<b>Total Capital Assets</b>			<b>226,017,438</b>	<b>82,876,237</b>
<b>CURRENT LIABILITIES (400)</b>				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493	1,228,730		
<b>Total Current Liabilities</b>		<b>1,228,730</b>		
<b>LONG-TERM LIABILITIES (500)</b>				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			82,876,237
<b>Total Long-Term Liabilities</b>				<b>82,876,237</b>
Reserved Fund Balance	714			
Unreserved Fund Balance	730			
Investment in General Fixed Assets			226,017,438	
<b>Total Liabilities and Fund Balance</b>		<b>1,228,730</b>	<b>226,017,438</b>	<b>82,876,237</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**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
LOCAL SOURCES	1000	104,272,018	6,333,209	8,849,408	1,755,384	3,374,579	1,587,962	1,113,875	0	134,717
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	3,942,573	0	0	904,904	0	0	0	0	0
FEDERAL SOURCES	4000	2,268,578	0	192,842	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		110,483,169	6,333,209	9,042,250	2,660,288	3,374,579	1,587,962	1,113,875	0	134,717
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	39,625,742								
<b>Total Receipts/Revenues</b>		150,108,911	6,333,209	9,042,250	2,660,288	3,374,579	1,587,962	1,113,875	0	134,717
<b>DISBURSEMENTS/EXPENDITURES</b>										
Instruction	1000	64,588,058				1,309,895				
Support Services	2000	37,567,432	7,868,144		2,720,573	2,119,961	2,155,351		0	5,582,531
Community Services	3000	846,675	0		0	60,761				
Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
Debt Service	5000	0	0	9,585,910	0	0			0	0
<b>Total Direct Disbursements/Expenditures</b>		103,002,165	7,868,144	9,585,910	2,720,573	3,490,617	2,155,351		0	5,582,531
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	39,625,742	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		142,627,907	7,868,144	9,585,910	2,720,573	3,490,617	2,155,351		0	5,582,531
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		7,481,004	(1,534,935)	(543,660)	(60,285)	(116,038)	(567,389)	1,113,875	0	(5,447,814)
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund <sup>12</sup>	7110									
Abatement of the Working Cash Fund <sup>12</sup>	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210			13,075,000						
Premium on Bonds Sold	7220			1,822,272						
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990			1,035,596	2,000,000		5,000,000			
<b>Total Other Sources of Funds</b>		0	0	15,932,868	2,000,000	0	5,000,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</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**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990	366,324	5,374,338	14,897,272				2,000,000		
<b>Total Other Uses of Funds</b>		366,324	5,374,338	14,897,272	0	0	0	2,000,000	0	0
<b>Total Other Sources/Uses of Funds</b>		(366,324)	(5,374,338)	1,035,596	2,000,000	0	5,000,000	(2,000,000)	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		7,114,680	(6,909,273)	491,936	1,939,715	(116,038)	4,432,611	(886,125)	0	(5,447,814)
<b>Fund Balances - July 1, 2017</b>		41,537,800	15,975,391	4,655,725	928,221	1,501,082	(188,377)	21,394,152		12,504,265
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>Fund Balances - June 30, 2018</b>		48,652,480	9,066,118	5,147,661	2,867,936	1,385,044	4,244,234	20,508,027	0	7,056,451

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>									
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	1100								
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		92,352,906	3,564,427	8,781,059	1,320,976	1,389,069		850,144	
6	Leasing Purposes Levy <sup>8</sup>	1130								
7	Special Education Purposes Levy	1140								
8	FICA/Medicare Only Purposes Levies	1150					1,813,917			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	<b>Total Ad Valorem Taxes Levied By District</b>		92,352,906	3,564,427	8,781,059	1,320,976	3,202,986	0	850,144	0
13	<b>PAYMENTS IN LIEU OF TAXES</b>	1200								
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authorities	1220								
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230		2,146,404			140,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	7,949,482					1,094,000		
18	<b>Total Payments in Lieu of Taxes</b>		7,949,482	2,146,404	0	0	140,000	1,094,000	0	0
19	<b>TUITION</b>	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311	122							
21	Regular - Tuition from Other Districts (In State)	1312								
22	Regular - Tuition from Other Sources (In State)	1313								
23	Regular - Tuition from Other Sources (Out of State)	1314								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	347,537							
25	Summer Sch - Tuition from Other Districts (In State)	1322								
26	Summer Sch - Tuition from Other Sources (In State)	1323								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324								
28	CTE - Tuition from Pupils or Parents (In State)	1331								
29	CTE - Tuition from Other Districts (In State)	1332								
30	CTE - Tuition from Other Sources (In State)	1333								
31	CTE - Tuition from Other Sources (Out of State)	1334								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341								
33	Special Ed - Tuition from Other Districts (In State)	1342								
34	Special Ed - Tuition from Other Sources (In State)	1343								
35	Special Ed - Tuition from Other Sources (Out of State)	1344								
36	Adult - Tuition from Pupils or Parents (In State)	1351	510							
37	Adult - Tuition from Other Districts (In State)	1352								
38	Adult - Tuition from Other Sources (In State)	1353								
39	Adult - Tuition from Other Sources (Out of State)	1354								
40	<b>Total Tuition</b>		348,169							
41	<b>TRANSPORTATION FEES</b>	1400								
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				393,460				
43	Regular - Transp Fees from Other Districts (In State)	1412								
44	Regular - Transp Fees from Other Sources (In State)	1413								
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415								
46	Regular Transp Fees from Other Sources (Out of State)	1416								
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423								
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424								
51	CTE - Transp Fees from Pupils or Parents (In State)	1431								
52	CTE - Transp Fees from Other Districts (In State)	1432								
53	CTE - Transp Fees from Other Sources (In State)	1433								

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
54	CTE - Transp Fees from Other Sources (Out of State)	1434								
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441								
56	Special Ed - Transp Fees from Other Districts (In State)	1442								
57	Special Ed - Transp Fees from Other Sources (In State)	1443								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444								
59	Adult - Transp Fees from Pupils or Parents (In State)	1451								
60	Adult - Transp Fees from Other Districts (In State)	1452								
61	Adult - Transp Fees from Other Sources (In State)	1453								
62	Adult - Transp Fees from Other Sources (Out of State)	1454								
63	<b>Total Transportation Fees</b>					393,460				
64	<b>EARNINGS ON INVESTMENTS</b>	1500								
65	Interest on Investments	1510	1,042,081	172,991	68,338	40,948	31,593	36,243	263,731	
66	Gain or Loss on Sale of Investments	1520								
67	<b>Total Earnings on Investments</b>		1,042,081	172,991	68,338	40,948	31,593	36,243	263,731	0
68	<b>FOOD SERVICE</b>	1600								
69	Sales to Pupils - Lunch	1611								
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620								
74	Other Food Service (Describe & Itemize)	1690								
75	<b>Total Food Service</b>		0							
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700								
77	Admissions - Athletic	1711	305,095							
78	Admissions - Other (Describe & Itemize)	1719	842,910							
79	Fees	1720	568,287	397,767						
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	353,694							
82	<b>Total District/School Activity Income</b>		2,069,986	397,767						
83	<b>TEXTBOOK INCOME</b>	1800								
84	Rentals - Regular Textbooks	1811	19,294							
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe & Itemize)	1819								
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890	516							
93	<b>Total Textbook Income</b>		19,810							
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900								
95	Rentals	1910		46,619						
96	Contributions and Donations from Private Sources	1920	32,554	5,000				457,719		
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950	310,106							
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970	77,315							
102	Proceeds from Vendors' Contracts	1980	50,315							
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
106	Other Local Fees (Describe & Itemize)	1993								
107	Other Local Revenues (Describe & Itemize)	1999	19,294	1	11					
108	<b>Total Other Revenue from Local Sources</b>		489,584	51,620	11	0	0	457,719	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	104,272,018	6,333,209	8,849,408	1,755,384	3,374,579	1,587,962	1,113,875	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>									
111	Flow-through Revenue from State Sources	2100								
112	Flow-through Revenue from Federal Sources	2200								
113	Other Flow-Through (Describe & Itemize)	2300								
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0			
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>									
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>									
117	Evidence Based Funding Formula (Section 18-8.15)	3001								
118	General State Aid - Hold Harmless/Supplemental	3002	3,310,052							
119	Reorganization Incentives (Accounts 3005-3021)	3005								
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								
121	<b>Total Unrestricted Grants-In-Aid</b>		3,310,052	0	0	0	0	0		0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>									
123	<b>SPECIAL EDUCATION</b>									
124	Special Education - Private Facility Tuition	3100	308,743							
125	Special Education - Funding for Children Requiring Sp ED Services	3105								
126	Special Education - Personnel	3110								
127	Special Education - Orphanage - Individual	3120	116,718							
128	Special Education - Orphanage - Summer Individual	3130	23,526							
129	Special Education - Summer School	3145								
130	Special Education - Other (Describe & Itemize)	3199								
131	<b>Total Special Education</b>		448,987	0		0				
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220	82,342							
135	CTE - WECEP	3225								
136	CTE - Agriculture Education	3235								
137	CTE - Instructor Practicum	3240								
138	CTE - Student Organizations	3270								
139	CTE - Other (Describe & Itemize)	3299								
140	<b>Total Career and Technical Education</b>		82,342	0			0			
141	<b>BILINGUAL EDUCATION</b>									
142	Bilingual Ed - Downstate - TPI and TBE	3305	13,308							
143	Bilingual Education Downstate - Transitional Bilingual Education	3310								
144	<b>Total Bilingual Ed</b>		13,308				0			

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
145	State Free Lunch & Breakfast	3360								
146	School Breakfast Initiative	3365								
147	Driver Education	3370	54,203							
148	Adult Ed (from ICCB)	3410								
149	Adult Ed - Other (Describe & Itemize)	3499	33,681							
150	<b>TRANSPORTATION</b>									
151	Transportation - Regular and Vocational	3500								
152	Transportation - Special Education	3510				904,904				
153	Transportation - Other (Describe & Itemize)	3599								
154	<b>Total Transportation</b>		0	0		904,904	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695								
158	Early Childhood - Block Grant	3705								
159	Reading Improvement Block Grant	3715								
160	Reading Improvement Block Grant - Reading Recovery	3720								
161	Continued Reading Improvement Block Grant	3725								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726								
163	Chicago General Education Block Grant	3766								
164	Chicago Educational Services Block Grant	3767								
165	School Safety & Educational Improvement Block Grant	3775								
166	Technology - Technology for Success	3780								
167	State Charter Schools	3815								
168	Extended Learning Opportunities - Summer Bridges	3825								
169	Infrastructure Improvements - Planning/Construction	3920								
170	School Infrastructure - Maintenance Projects	3925								
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999								
172	<b>Total Restricted Grants-In-Aid</b>		632,521	0	0	904,904	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	3,942,573	0	0	904,904	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>									
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>									
176	Federal Impact Aid	4001								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>									
180	Head Start	4045								
181	Construction (Impact Aid)	4050								
182	MAGNET	4060								
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	59,316							
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		59,316	0		0	0	0		
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>									
186	<b>TITLE V</b>									
187	Title V - Innovation and Flexibility Formula	4100								
188	Title V - District Projects	4105								

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
189	Title V - Rural Education Initiative (REI)	4107								
190	Title V - Other (Describe & Itemize)	4199								
191	<b>Total Title V</b>		0	0		0	0			
192	<b>FOOD SERVICE</b>									
193	Breakfast Start-Up Expansion	4200								
194	National School Lunch Program	4210								
195	Special Milk Program	4215								
196	School Breakfast Program	4220								
197	Summer Food Service Program	4225								
198	Child Adult Care Food Program	4226								
199	Fresh Fruits & Vegetables	4240								
200	Food Service - Other (Describe & Itemize)	4299								
201	<b>Total Food Service</b>		0				0			
202	<b>TITLE I</b>									
203	Title I - Low Income	4300	320,008							
204	Title I - Low Income - Neglected, Private	4305								
205	Title I - Comprehensive School Reform	4332								
206	Title I - Reading First	4334								
207	Title I - Even Start	4335								
208	Title I - Reading First SEA Funds	4337								
209	Title I - Migrant Education	4340								
210	Title I - Other (Describe & Itemize)	4399								
211	<b>Total Title I</b>		320,008	0		0	0			
212	<b>TITLE IV</b>									
213	Title IV - Safe & Drug Free Schools - Formula	4400	1,500							
214	Title IV - 21st Century Comm Learning Centers	4421								
215	Title IV - Other (Describe & Itemize)	4499								
216	<b>Total Title IV</b>		1,500	0		0	0			
217	<b>FEDERAL - SPECIAL EDUCATION</b>									
218	Fed - Spec Education - Preschool Flow-Through	4600								
219	Fed - Spec Education - Preschool Discretionary	4605								
220	Fed - Spec Education - IDEA - Flow Through	4620	672,050							
221	Fed - Spec Education - IDEA - Room & Board	4625	843,572							
222	Fed - Spec Education - IDEA - Discretionary	4630								
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
224	<b>Total Federal - Special Education</b>		1,515,622	0		0	0			
225	<b>CTE - PERKINS</b>									
226	CTE - Perkins - Title III E - Tech Prep	4770	71,033							
227	CTE - Other (Describe & Itemize)	4799								
228	<b>Total CTE - Perkins</b>		71,033	0			0			
229	Federal - Adult Education	4810								
230	ARRA - General State Aid - Education Stabilization	4850								
231	ARRA - Title I - Low Income	4851								
232	ARRA - Title I - Neglected, Private	4852								
233	ARRA - Title I - Delinquent, Private	4853								
234	ARRA - Title I - School Improvement (Part A)	4854								
235	ARRA - Title I - School Improvement (Section 1003g)	4855								
236	ARRA - IDEA - Part B - Preschool	4856								
237	ARRA - IDEA - Part B - Flow-Through	4857								
238	ARRA - Title IID - Technology-Formula	4860								
239	ARRA - Title IID - Technology-Competitive	4861								
240	ARRA - McKinney - Vento Homeless Education	4862								

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

1	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
241	ARRA - Child Nutrition Equipment Assistance	4863								
242	Impact Aid Formula Grants	4864								
243	Impact Aid Competitive Grants	4865								
244	Qualified Zone Academy Bond Tax Credits	4866								
245	Qualified School Construction Bond Credits	4867								
246	Build America Bond Tax Credits	4868								
247	Build America Bond Interest Reimbursement	4869			192,842					
248	ARRA - General State Aid - Other Govt Services Stabilization	4870								
249	Other ARRA Funds - II	4871								
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds VII	4876								
255	Other ARRA Funds VIII	4877								
256	Other ARRA Funds IX	4878								
257	Other ARRA Funds X	4879								
258	Other ARRA Funds Ed Job Fund Program	4880								
259	<b>Total Stimulus Programs</b>		0	0	192,842	0	0	0		0
260	Race to the Top Program	4901								
261	Race to the Top - Preschool Expansion Grant	4902								
262	Advanced Placement Fee/International Baccalaureate	4904								
263	Title III - Immigrant Education Program (IEP)	4905								
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	13,568							
265	Learn & Serve America	4910								
266	McKinney Education for Homeless Children	4920								
267	Title II - Eisenhower Professional Development Formula	4930								
268	Title II - Teacher Quality	4932	80,254							
269	Federal Charter Schools	4960								
270	Medicaid Matching Funds - Administrative Outreach	4991	45,129							
271	Medicaid Matching Funds - Fee-for-Service Program	4992	35,423							
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	126,725							
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		2,209,262	0	192,842	0	0	0		0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	2,268,578	0	192,842	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		110,483,169	6,333,209	9,042,250	2,660,288	3,374,579	1,587,962	1,113,875	0



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

	A	B	K
1			(90)
	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
2			
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>		
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>	
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		
6	Leasing Purposes Levy <sup>8</sup>	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>	
14	Mobile Home Privilege Tax	1210	
15	Payments from Local Housing Authorities	1220	
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>
19	<b>TUITION</b>	<b>1300</b>	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	<b>Total Tuition</b>		
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>	
42	Regular - Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	<b>Total Transportation Fees</b>		
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>	
65	Interest on Investments	1510	134,717
66	Gain or Loss on Sale of Investments	1520	
67	<b>Total Earnings on Investments</b>		<b>134,717</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	<b>Total Food Service</b>		
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	<b>Total District/School Activity Income</b>		
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	<b>Total Textbook Income</b>		
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	
97	Impact Fees from Municipal or County Governments	1930	
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	
100	Payments of Surplus Moneys from TIF Districts	1960	
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	

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

	A	B	K
1			(90)
2	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
106	Other Local Fees (Describe & Itemize)	1993	
107	Other Local Revenues (Describe & Itemize)	1999	
108	<b>Total Other Revenue from Local Sources</b>		0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	134,717
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>		
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	
118	General State Aid - Hold Harmless/Supplemental	3002	
119	Reorganization Incentives (Accounts 3005-3021)	3005	
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	
121	<b>Total Unrestricted Grants-In-Aid</b>		0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>		
123	<b>SPECIAL EDUCATION</b>		
124	Special Education - Private Facility Tuition	3100	
125	Special Education - Funding for Children Requiring Sp ED Services	3105	
126	Special Education - Personnel	3110	
127	Special Education - Orphanage - Individual	3120	
128	Special Education - Orphanage - Summer Individual	3130	
129	Special Education - Summer School	3145	
130	Special Education - Other (Describe & Itemize)	3199	
131	<b>Total Special Education</b>		
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>		
133	CTE - Technical Education - Tech Prep	3200	
134	CTE - Secondary Program Improvement (CTEI)	3220	
135	CTE - WECEP	3225	
136	CTE - Agriculture Education	3235	
137	CTE - Instructor Practicum	3240	
138	CTE - Student Organizations	3270	
139	CTE - Other (Describe & Itemize)	3299	
140	<b>Total Career and Technical Education</b>		
141	<b>BILINGUAL EDUCATION</b>		
142	Bilingual Ed - Downstate - TPI and TBE	3305	
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	
144	<b>Total Bilingual Ed</b>		

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

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

STATEMENT OF 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) 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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	30,989,133	4,469,419	395,529	328,365	97,370	40,303	181,770		36,501,889	
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	6,726,824	1,346,882	175,428	20,347		800	271		8,270,552	
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	147,757	53,632	26,903	24,822					253,114	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	3,217,257	433,529	47,954	140,563	14,567	5,570	52,355		3,911,795	
14	Interscholastic Programs	1500	4,832,621	253,795	472,066	254,390	65,512	119,485	16,622		6,014,491	
15	Summer School Programs	1600	407,952	4,835	8,304	4,050					425,141	
16	Gifted Programs	1650	597,070	84,015	5,232	1,668		112			688,097	
17	Driver's Education Programs	1700	652,210	84,133	2,585	1,965		140			741,033	
18	Bilingual Programs	1800	522,933	122,421	402	1,551					647,307	
19	Truant Alternative & Optional Programs	1900						45,783			45,783	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						7,088,856			7,088,856	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>48,093,757</b>	<b>6,852,661</b>	<b>1,134,403</b>	<b>777,721</b>	<b>177,449</b>	<b>7,301,049</b>	<b>251,018</b>	<b>0</b>	<b>64,588,058</b>	<b>0</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,811,695	456,949	21,341	11,740		484	5,198		2,307,407	
37	Guidance Services	2120	4,666,280	746,774	37,656	36,154		1,750	464		5,489,078	
38	Health Services	2130	346,335	80,881	3,030	5,929		161	1,069		437,405	
39	Psychological Services	2140	1,332,043	166,813		4,599					1,503,455	
40	Speech Pathology & Audiology Services	2150	310,131	54,530		500					365,161	
41	Other Support Services - Pupils (Describe & Itemize)	2190	759,508	250,219	248,009						1,257,736	
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>9,225,992</b>	<b>1,756,166</b>	<b>310,036</b>	<b>58,922</b>	<b>0</b>	<b>2,395</b>	<b>6,731</b>	<b>0</b>	<b>11,360,242</b>	<b>0</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	1,082,242	152,781	99,848	37,871			10,569		1,383,311	
45	Educational Media Services	2220	1,466,500	293,720	21,819	183,853		376	147,602		2,113,870	
46	Assessment & Testing	2230			9,813						9,813	
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,548,742</b>	<b>446,501</b>	<b>131,480</b>	<b>221,724</b>	<b>0</b>	<b>376</b>	<b>158,171</b>	<b>0</b>	<b>3,506,994</b>	<b>0</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	39,433	5,400	1,025,913	9,930		11,750			1,092,426	
50	Executive Administration Services	2320	534,078	117,177	3,988	2,876		7,470			665,589	
51	Special Area Administration Services	2330	954,958	284,249	39,403	18,733		2,405	49,111		1,348,859	
52	Tort Immunity Services	2360 - 2370									0	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,528,469</b>	<b>406,826</b>	<b>1,069,304</b>	<b>31,539</b>	<b>0</b>	<b>21,625</b>	<b>49,111</b>	<b>0</b>	<b>3,106,874</b>	<b>0</b>

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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	1,603,540	383,032	89,912	127,026		2,236	102,028		2,307,774	
56	Other Support Services - School Admin (Describe & Itemize)	2490	4,224,009	1,191,242							5,415,251	
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>5,827,549</b>	<b>1,574,274</b>	<b>89,912</b>	<b>127,026</b>	<b>0</b>	<b>2,236</b>	<b>102,028</b>	<b>0</b>	<b>7,723,025</b>	<b>0</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	237,638	53,319	13,670	6,952		1,241			312,820	
60	Fiscal Services	2520	589,404	138,055	46,782	1,311		27,912			803,464	
61	Operation & Maintenance of Plant Services	2540			191,547	1,414,533					1,606,080	
62	Pupil Transportation Services	2550			367						367	
63	Food Services	2560			25,653	186,942		275	4,102		216,972	
64	Internal Services	2570			728,700	86,386					815,086	
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>827,042</b>	<b>191,374</b>	<b>1,006,719</b>	<b>1,696,124</b>	<b>0</b>	<b>29,428</b>	<b>4,102</b>	<b>0</b>	<b>3,754,789</b>	<b>0</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610	42,215	12,543		13,409		135	200,322		268,624	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630	168,009	41,094	28,230	732			758		238,823	
70	Staff Services	2640	570,530	2,415,321	213,608	39,431		2,795		690,321	3,932,006	
71	Data Processing Services	2660	1,391,356	264,759	1,257,284	10,026	555,733		196,897		3,676,055	
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>2,172,110</b>	<b>2,733,717</b>	<b>1,499,122</b>	<b>63,598</b>	<b>555,733</b>	<b>2,930</b>	<b>397,977</b>	<b>690,321</b>	<b>8,115,508</b>	<b>0</b>
73	Other Support Services (Describe & Itemize)	2900									0	
74	<b>Total Support Services</b>	<b>2000</b>	<b>22,129,904</b>	<b>7,108,858</b>	<b>4,106,573</b>	<b>2,198,933</b>	<b>555,733</b>	<b>58,990</b>	<b>718,120</b>	<b>690,321</b>	<b>37,567,432</b>	<b>0</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>570,221</b>	<b>56,549</b>	<b>71,205</b>	<b>34,172</b>	<b>6,220</b>	<b>108,308</b>			<b>846,675</b>	
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120									0	
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107	
190	Title V - Other (Describe & Itemize)	4199	
191	<b>Total Title V</b>		
192	<b>FOOD SERVICE</b>		
193	Breakfast Start-Up Expansion	4200	
194	National School Lunch Program	4210	
195	Special Milk Program	4215	
196	School Breakfast Program	4220	
197	Summer Food Service Program	4225	
198	Child Adult Care Food Program	4226	
199	Fresh Fruits & Vegetables	4240	
200	Food Service - Other (Describe & Itemize)	4299	
201	<b>Total Food Service</b>		
202	<b>TITLE I</b>		
203	Title I - Low Income	4300	
204	Title I - Low Income - Neglected, Private	4305	
205	Title I - Comprehensive School Reform	4332	
206	Title I - Reading First	4334	
207	Title I - Even Start	4335	
208	Title I - Reading First SEA Funds	4337	
209	Title I - Migrant Education	4340	
210	Title I - Other (Describe & Itemize)	4399	
211	<b>Total Title I</b>		
212	<b>TITLE IV</b>		
213	Title IV - Safe & Drug Free Schools - Formula	4400	
214	Title IV - 21st Century Comm Learning Centers	4421	
215	Title IV - Other (Describe & Itemize)	4499	
216	<b>Total Title IV</b>		
217	<b>FEDERAL - SPECIAL EDUCATION</b>		
218	Fed - Spec Education - Preschool Flow-Through	4600	
219	Fed - Spec Education - Preschool Discretionary	4605	
220	Fed - Spec Education - IDEA - Flow Through	4620	
221	Fed - Spec Education - IDEA - Room & Board	4625	
222	Fed - Spec Education - IDEA - Discretionary	4630	
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
224	<b>Total Federal - Special Education</b>		
225	<b>CTE - PERKINS</b>		
226	CTE - Perkins - Title III E - Tech Prep	4770	
227	CTE - Other (Describe & Itemize)	4799	
228	<b>Total CTE - Perkins</b>		
229	Federal - Adult Education	4810	
230	ARRA - General State Aid - Education Stabilization	4850	
231	ARRA - Title I - Low Income	4851	
232	ARRA - Title I - Neglected, Private	4852	
233	ARRA - Title I - Delinquent, Private	4853	
234	ARRA - Title I - School Improvement (Part A)	4854	
235	ARRA - Title I - School Improvement (Section 1003g)	4855	
236	ARRA - IDEA - Part B - Preschool	4856	
237	ARRA - IDEA - Part B - Flow-Through	4857	
238	ARRA - Title IID - Technology-Formula	4860	
239	ARRA - Title IID - Technology-Competitive	4861	
240	ARRA - McKinney - Vento Homeless Education	4862	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863	
242	Impact Aid Formula Grants	4864	
243	Impact Aid Competitive Grants	4865	
244	Qualified Zone Academy Bond Tax Credits	4866	
245	Qualified School Construction Bond Credits	4867	
246	Build America Bond Tax Credits	4868	
247	Build America Bond Interest Reimbursement	4869	
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	
249	Other ARRA Funds - II	4871	
250	Other ARRA Funds - III	4872	
251	Other ARRA Funds - IV	4873	
252	Other ARRA Funds - V	4874	
253	ARRA - Early Childhood	4875	
254	Other ARRA Funds VII	4876	
255	Other ARRA Funds VIII	4877	
256	Other ARRA Funds IX	4878	
257	Other ARRA Funds X	4879	
258	Other ARRA Funds Ed Job Fund Program	4880	
259	<b>Total Stimulus Programs</b>		0
260	Race to the Top Program	4901	
261	Race to the Top - Preschool Expansion Grant	4902	
262	Advanced Placement Fee/International Baccalaureate	4904	
263	Title III - Immigrant Education Program (IEP)	4905	
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
265	Learn & Serve America	4910	
266	McKinney Education for Homeless Children	4920	
267	Title II - Eisenhower Professional Development Formula	4930	
268	Title II - Teacher Quality	4932	
269	Federal Charter Schools	4960	
270	Medicaid Matching Funds - Administrative Outreach	4991	
271	Medicaid Matching Funds - Fee-for-Service Program	4992	
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	0
275	<b>Total Direct Receipts/Revenues</b>		134,717



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)	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
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		70,793,882	14,018,068	5,312,181	3,010,826	739,402	7,468,347	969,138	690,321	103,002,165	0
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,481,004	
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530		4,648	2,000	19,922	366,448		120,948		513,966	
124	Operation & Maintenance of Plant Services	2540	4,451,093	1,147,304	1,159,354	560,741	24,670		11,016		7,354,178	
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	4,451,093	1,151,952	1,161,354	580,663	391,118	0	131,964	0	7,868,144	0
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	4,451,093	1,151,952	1,161,354	580,663	391,118	0	131,964	0	7,868,144	0
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		4,451,093	1,151,952	1,161,354	580,663	391,118	0	131,964	0	7,868,144	0
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(1,534,935)	
153												

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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,413,320			3,413,320	
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						6,171,365			6,171,365	
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,225			1,225	
172	Total Debt Services	5000			0			9,585,910			9,585,910	0
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			9,585,910			9,585,910	0
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(543,660)	
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	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	40,730	7,577	2,666,300	5,056		910			2,720,573	
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	40,730	7,577	2,666,300	5,056	0	910	0	0	2,720,573	0
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	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									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	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	

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) 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
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
206											0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		40,730	7,577	2,666,300	5,056	0	910	0	0	2,720,573	0
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(60,285)	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		549,134							549,134	
216	Pre-K Programs	1125									0	
217	Special Education Programs (Functions 1200-1220)	1200		329,893							329,893	
218	Special Education Programs - Pre-K	1225									0	
219	Remedial and Supplemental Programs - K-12	1250		23,936							23,936	
220	Remedial and Supplemental Programs - Pre-K	1275									0	
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400		63,956							63,956	
223	Interscholastic Programs	1500		286,625							286,625	
224	Summer School Programs	1600		24,843							24,843	
225	Gifted Programs	1650									0	
226	Driver's Education Programs	1700		9,286							9,286	
227	Bilingual Programs	1800									0	
228	Truants' Alternative & Optional Programs	1900		22,222							22,222	
229	Total Instruction	1000		1,309,895							1,309,895	0
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		134,159							134,159	
233	Guidance Services	2120		156,265							156,265	
234	Health Services	2130		30,672							30,672	
235	Psychological Services	2140		19,715							19,715	
236	Speech Pathology & Audiology Services	2150		4,249							4,249	
237	Other Support Services - Pupils (Describe & Itemize)	2190		125,615							125,615	
238	Total Support Services - Pupils	2100		470,675							470,675	0
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		14,960							14,960	
241	Educational Media Services	2220		121,903							121,903	
242	Assessment & Testing	2230									0	
243	Total Support Services - Instructional Staff	2200		136,863							136,863	0
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		1,514							1,514	
246	Executive Administration Services	2320		31,873							31,873	
247	Service Area Administrative Services	2330		49,944							49,944	
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365									0	

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) 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
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0

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)	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
253	Judgment and Settlements	2366									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369									0	
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		83,331							83,331	0
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		95,143							95,143	
260	Other Support Services - School Administration (Describe & Itemize)	2490		173,009							173,009	
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		268,152							268,152	0
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		16,416							16,416	
264	Fiscal Services	2520		63,862							63,862	
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		733,250							733,250	
267	Pupil Transportation Services	2550		6,531							6,531	
268	Food Services	2560									0	
269	Internal Services	2570									0	
270	<b>Total Support Services - Business</b>	<b>2500</b>		820,059							820,059	0
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610		7,226							7,226	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630		28,581							28,581	
275	Staff Services	2640		71,933							71,933	
276	Data Processing Services	2660		233,141							233,141	
277	<b>Total Support Services - Central</b>	<b>2600</b>		340,881							340,881	0
278	Other Support Services (Describe & Itemize)	2900									0	
279	<b>Total Support Services</b>	<b>2000</b>		2,119,961							2,119,961	0
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		60,761							60,761	
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									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	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									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>										
295	<b>Total Disbursements/Expenditures</b>			3,490,617				0			3,490,617	0
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(116,038)	
297												

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) 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
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			12,494		1,541,241		601,616		2,155,351	
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	12,494	0	1,541,241	0	601,616	0	2,155,351	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	12,494	0	1,541,241	0	601,616	0	2,155,351	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(567,389)	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self-Insurance)	2364									0	
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369									0	
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transportation)	2372									0	
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

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)	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
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530					5,173,757	408,774			5,582,531	
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	0	0	0	0	5,173,757	408,774	0	0	5,582,531	0
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	0	0	0	0	5,173,757	408,774	0	0	5,582,531	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	0	0	5,173,757	408,774	0	0	5,582,531	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,447,814)	

### SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
			(Column B - C)		(Column E - C)
Educational	92,352,906	48,658,120	43,694,786	94,857,484	46,199,364
Operations & Maintenance	3,564,427	2,113,396	1,451,031	4,120,000	2,006,604
Debt Services **	8,781,059	4,584,924	4,196,135	8,938,167	4,353,243
Transportation	1,320,976	1,056,698	264,278	2,060,000	1,003,302
Municipal Retirement	1,389,069	792,524	596,545	1,545,000	752,476
Capital Improvements	0		0		0
Working Cash	850,144	449,097	401,047	875,500	426,403
Tort Immunity	0		0		0
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	0		0		0
Area Vocational Construction	0		0		0
Social Security/Medicare Only	1,813,917	951,028	862,889	1,854,000	902,972
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>110,072,498</b>	<b>58,605,787</b>	<b>51,466,711</b>	<b>114,250,151</b>	<b>55,644,364</b>

\* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).



SCHEDULE OF SHORT-TERM DEBT					
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
<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>					
Total CPPRT Notes					0
<b>TAX ANTICIPATION WARRANTS (TAW)</b>					
Educational Fund					0
Operations & Maintenance Fund					0
Debt Services - Construction					0
Debt Services - Working Cash					0
Debt Services - Refunding Bonds					0
Transportation Fund					0
Municipal Retirement/Social Security Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
Total TAWs		0	0	0	0
<b>TAX ANTICIPATION NOTES (TAN)</b>					
Educational Fund					0
Operations & Maintenance Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
Total TANs		0	0	0	0
<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>					
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0
<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>					
Total GSAACs (All Funds)					0
<b>OTHER SHORT-TERM BORROWING</b>					
Total Other Short-Term Borrowing (Describe & Itemize)					0

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 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
Refunding Bonds - 2002B (Capital Appreciation Bond)	04/01/02	14,740,000	3	8,893,971		443,418	2,035,000	7,302,389	7,302,389
Working Cash - 2008	01/24/08	14,570,000	1	14,570,000		(14,570,000)		0	0
Limited Tax Lease Certificates - 2009	05/01/09	2,950,000	7	615,000			355,000	260,000	260,000
Build America Bonds - 2010	07/07/10	10,190,000	6	10,190,000				10,190,000	10,190,000
Capital Leases	07/19/16	11,612,108	8	913,426			216,711	696,715	696,715
Capital Leases	07/17/14	1,765,326	8	310,807			310,807	0	0
Capital Leases	08/01/15	460,330	8	275,980			88,847	187,133	187,133
General Obligation Refunding - 2016A	10/27/16	39,845,000	3	39,845,000			3,165,000	36,680,000	31,532,339
General Obligation Limited - 2016B	10/27/16	4,485,000	4	4,485,000				4,485,000	4,485,000
General Obligation Limited - 2017	02/06/17	10,000,000	4	10,000,000				10,000,000	10,000,000
General Obligation Refunding - 2018	04/02/18	13,075,000	3		13,075,000			13,075,000	13,075,000
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		123,692,764		90,099,184	13,075,000	(14,126,582)	6,171,365	82,876,237	77,728,576

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

- 1. Working Cash Fund Bonds
- 2. Funding Bonds
- 3. Refunding Bonds
- 4. Fire Prevent, Safety, Environmental and Energy Bonds
- 5. Tort Judgment Bonds
- 6. Building Bonds
- 7. Other \_\_\_\_\_
- 8. Other \_\_\_\_\_
- 9. Other \_\_\_\_\_

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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2017</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100					
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					77,315
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					54,203
Other Receipts (Describe & Itemize)	--					
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,518</b>
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000					131,518
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>					<b>0</b>	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,518</b>
<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserved Fund Balance</b>	714					
<b>Unreserved Fund Balance</b>	730	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>						
<b>Yes</b>	<b>No</b>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?				
		If yes, list in the aggregate the following:				
		Total Claims Payments:				
		Total Reserve Remaining:				
<i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>						
<b>Expenditures:</b>						
Workers' Compensation Act and/or Workers' Occupational Disease Act						
Unemployment Insurance Act						
Insurance (Regular or Self-Insurance)						
Risk Management and Claims Service						
Judgments/Settlements						
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
Legal Services						
Principal and Interest on Tort Bonds						
<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).						
<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	1,477,361			1,477,361						1,477,361
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	166,890,929	7,396,701		174,287,630	50	66,529,255	3,657,575		70,186,830	104,100,800
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	36,700,527	285,088		36,985,615	20	7,016,252	1,905,150		8,921,402	28,064,213
Capitalized Equipment	250										
10 Yr Schedule	251	10,720,262	757,852		11,478,114	10	6,590,647	1,349,788		7,940,435	3,537,679
5 Yr Schedule	252	61,451			61,451	5	43,430	7,657		51,087	10,364
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260	2,321,391	1,727,267	2,321,391	1,727,267	--					1,727,267
<b>Total Capital Assets</b>	<b>200</b>	<b>218,171,921</b>	<b>10,166,908</b>	<b>2,321,391</b>	<b>226,017,438</b>		<b>80,179,584</b>	<b>6,920,170</b>	<b>0</b>	<b>87,099,754</b>	<b>138,917,684</b>
Non-Capitalized Equipment	700				1,702,718	10		170,272			
Allowable Depreciation								7,090,442			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)				
This schedule is completed for school districts only.				
Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount
<b>OPERATING EXPENSE PER PUPIL</b>				
<b>EXPENDITURES:</b>				
ED	Expenditures 15-22, L114	Total Expenditures	\$	103,002,165
O&M	Expenditures 15-22, L151	Total Expenditures		7,868,144
DS	Expenditures 15-22, L174	Total Expenditures		9,585,910
TR	Expenditures 15-22, L210	Total Expenditures		2,720,573
MR/SS	Expenditures 15-22, L295	Total Expenditures		3,490,617
TORT	Expenditures 15-22, L342	Total Expenditures		0
			<b>Total Expenditures</b>	<b>\$ 126,667,409</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>				
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0
O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)		0
O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0
O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0
O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0
O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0
ED	Expenditures 15-22, L7, Col K - (G+)	1125 Pre-K Programs		0
ED	Expenditures 15-22, L9, Col K - (G+)	1225 Special Education Programs Pre-K		0
ED	Expenditures 15-22, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K		0
ED	Expenditures 15-22, L12, Col K - (G+)	1300 Adult/Continuing Education Programs		0
ED	Expenditures 15-22, L15, Col K - (G+)	1600 Summer School Programs		425,141
ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0
ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0
ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		7,088,856
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition		0
ED	Expenditures 15-22, L75, Col K - (G+)	3000 Community Services		840,455
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		0
ED	Expenditures 15-22, L114, Col G	- Capital Outlay		739,402
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		969,138
O&M	Expenditures 15-22, L130, Col K - (G+)	3000 Community Services		0
O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0
O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		391,118
O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		131,964
DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0
DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		6,171,365
TR	Expenditures 15-22, L185, Col K - (G+)	3000 Community Services		0
TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0
TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0
TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0
TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0
MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0
MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0
MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0
MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0
MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		24,843
MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		60,761
MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0
Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0
			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	<b>\$ 16,843,043</b>
			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>	<b>109,824,366</b>
			<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>	<b>4,912.98</b>
			<b>Estimated OEPP (Line 77 divided by Line 78)</b>	<b>\$ 22,353.92</b>

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)**

*This schedule is completed for school districts only.*

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 9-14, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$ 393,460
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	0
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	2,467,753
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	19,294
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	516
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	46,619
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education	448,987
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education	82,342
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed	13,308
ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast	0
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education	54,203
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation	904,904
ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
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
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources	0
ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)	0
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	59,316
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100 Total Title V	0
ED-MR/SS	Revenues 9-14, L201, Col C,G	4200 Total Food Service	0
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300 Total Title I	320,008
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400 Total Title IV	1,500
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	672,050
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	843,572
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins	71,033
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments	192,842
ED	Revenues 9-14, L260, Col C	4901 Race to the Top	0
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
ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	13,568
ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932 Title II - Teacher Quality	80,254
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	45,129
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	35,423
ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	126,725
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	1,475,994
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***	37,869
<b>Total Deductions for PCTC Computation Line 84 through Line 174</b>			<b>\$ 8,406,668</b>
<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 176)</b>			<b>101,417,698</b>
<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>			<b>7,090,442</b>
<b>Total Allowance for PCTC Computation (Line 177 plus Line 178)</b>			<b>108,508,140</b>
<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>			<b>4,912.98</b>
<b>Total Estimated PCTC (Line 179 divided by Line 180) * \$</b>			<b>22,086.01</b>

\* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE  
 \*\* 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.  
 \*\*\* 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.

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

Illinois State Board of Education  
School Business Services Division

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

**Instructions:**

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

1. In column (A) enter the name of the **Fund-Function-Object of the account** where the payment was made on each contract in the current year.
2. In column (B) enter the number of the **Fund-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 Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
Education - Interscholastic Programs - Purchased Services	10-1500-300	Accelerated Athletics LLC DBA TC Boost	51,027	0	0
Education - Data Processing Services - Purchased Services	10-2660-300	Actively Learn Inc	54,000	25,000	29,000
Operations & Maintenance - Operation & Maintenance of Plant Services - Purchased Services	20-2540-300	American Heritage Protective Services Inc	183,672	25,000	158,672
Education - Board of Education Services - Purchased Services	10-2310-300	Engler Callaway Baasten and Sruga LLC	35,407	0	0
Transportation - Pupil Transportation Services - Purchased Services	40-2550-300	First Student Inc	1,366,221	25,000	1,341,221
Education - Data Processing Services - Purchased Services	10-2660-300	Goldstar Learning Inc	36,811	25,000	11,811
Education - Board of Education Services - Purchased Services	10-2310-300	Hauser Izzo LLC	82,492	0	0
Education - Staff Services - Purchased Services	10-2640-300	Hpn Worldwide Inc	98,489	25,000	73,489
Operations & Maintenance - Operation & Maintenance of Plant Services - Purchased Services	20-2540-300	Johnson Controls Fire Protection LP	58,383	25,000	33,383
Education - Board of Education Services - Purchased Services	10-2310-300	Miller Cooper Co Ltd	49,760	0	0
Operations & Maintenance - Operation & Maintenance of Plant Services - Purchased Services	20-2540-300	Multisystem Management Inc	38,950	25,000	13,950
Operations & Maintenance - Operation & Maintenance of Plant Services - Purchased Services	20-2540-300	North Shore Turf Care	30,994	25,000	5,994









Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Total			4,325,922	475,000	3,033,254

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA						
<b>SECTION I</b>						
<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>						
<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>						
Direction of Business Support Services (1-2510) and (5-2510)						
Fiscal Services (1-2520) and (5-2520)						
Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>						
Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required).</i>						
Internal Services (1-2570) and (5-2570)						
Staff Services (1-2640) and (5-2640)						
Data Processing Services (1-2660) and (5-2660)						
<b>SECTION II</b>						
<b>Estimated Indirect Cost Rate for Federal Programs</b>						
			<b>Restricted Program</b>		<b>Unrestricted Program</b>	
	<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
<b>Instruction</b>	1000		65,469,486		65,469,486	
<b>Support Services:</b>						
Pupil	2100		11,824,186		11,824,186	
Instructional Staff	2200		3,485,686		3,485,686	
General Admin.	2300		3,141,094		3,141,094	
School Admin	2400		7,889,149		7,889,149	
<b>Business:</b>						
Direction of Business Spt. Srv.	2510	329,236	0	329,236	0	
Fiscal Services	2520	867,326	0	867,326	0	
Oper. & Maint. Plant Services	2540		9,657,822	9,657,822	0	
Pupil Transportation	2550		2,727,471		2,727,471	
Food Services	2560		212,870		212,870	
Internal Services	2570	815,086	0	815,086	0	
<b>Central:</b>						
Direction of Central Spt. Srv.	2610		75,528		75,528	
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
Information Services	2630		266,646		266,646	
Staff Services	2640	4,003,939	0	4,003,939	0	
Data Processing Services	2660	3,156,566	0	3,156,566	0	
<b>Other:</b>						
	2900		0		0	
<b>Community Services</b>	3000		901,216		901,216	
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>						
			(3,033,254)		(3,033,254)	
<b>Total</b>		9,172,153	102,617,900	18,829,975	92,960,078	
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
		Total Indirect Costs:	9,172,153	Total Indirect costs:	18,829,975	
		Total Direct Costs:	102,617,900	Total Direct Costs:	92,960,078	
		=	8.94%	=	20.26%	

**REPORT ON SHARED SERVICES OR OUTSOURCING**

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2018

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

Northfield Twp HSD 225 05-016-2250-17					
<i>Check box if this schedule is not applicable.....</i>	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.	
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	<input type="checkbox"/>				
Service or Function ( <i>Check all that apply</i> )			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
Curriculum Planning					
Custodial Services					
Educational Shared Programs	X	X	n/a	Dual Credit Courses: D225, Oakton Community College	
Employee Benefits	X	X	n/a	Secondary School Cooperative Risk Management Program	
Energy Purchasing					
Food Services	X	X	n/a	Quest Food Management Services, Inc.	
Grant Writing					
Grounds Maintenance Services					
Insurance	X	X	n/a	SSCRMP	
Investment Pools	X	X	n/a	IPTIP & ISDLAF	
Legal Services	X	X	n/a	PTAB	
Maintenance Services					
Personnel Recruitment	X	X	n/a	NWPA	
Professional Development	X	X	n/a	CADCA, IAASE, IASA, IASB, IASBO, ISPRA, IPA, NWPA	
Shared Personnel	X	X	n/a	CSL Athletic Officials	
Special Education Cooperatives	X	X	n/a	NSSED	
STEM (science, technology, engineering and math) Program Offerings	X	X	n/a	GBS (summer)	
Supply & Equipment Purchasing	X	X	n/a	IDCMS Rock Salt Bulk Contract	
Technology Services	X	X	n/a	Northfield Township Technology Consortium	
Transportation	X	X	n/a	First Student, Inc.	
Vocational Education Cooperatives	X	X	n/a	NSERVE	
All Other Joint/Cooperative Agreements	X	X	n/a	The Glen TIF	
Other					
<b>Additional space for Column (D) - Barriers to Implementation:</b>					
<b>Additional space for Column (E) - Name of LEA :</b>					



**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: Northfield Twp HSD 225  
 RCDT Number: 05-016-2250-17

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	665,589		665,589	710,417		710,417
2. Special Area Administration Services	2330	1,348,859		1,348,859	1,404,616		1,404,616
3. Other Support Services - School Administration	2490	5,415,251		5,415,251	5,633,930		5,633,930
4. Direction of Business Support Services	2510	312,820	0	312,820	331,010	0	331,010
5. Internal Services	2570	815,086		815,086	730,900		730,900
6. Direction of Central Support Services	2610	268,624		268,624	86,771		86,771
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		8,826,229	0	8,826,229	8,897,644	0	8,897,644
<b>9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>							1%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

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

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

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

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

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

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

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

1. Short-Term Long-Term Debt 24 (Line 31): \$443,418 accretion on 2002B Refunding Bond
2. Short-Term Long-Term Debt 24 (Line 32): (14,570,000 refunding of 2008 Working Cash Bond
3. Revenues (Line 7) - \$1,094,000 The Glen Make-Whole Payments
4. Revenues (Line 107) - \$1 Misc Local Revenue
5. Revenues (Line 107) - \$11 Misc Local Revenue
6. Revenues (Line 6) - \$7,949,482 The Glen Make-Whole Payments
7. Revenues (Line 78) - \$842,910 GBN Summer Athletics
9. Revenues (Line 81) - \$353,694 School Activity Revenue
10. Revenues (Line 92) - \$516 Sales Tax
11. Revenues (Line 107) - \$19,294 Misc Local Income
12. Revenues (Line 149) - \$33,681 Other State Income
13. Revenues (Line 183) - \$59,316 Drug Fee Communities
14. Revenues (Line 272) - \$126,725 Div Rehab Svcs DHS

Reference Pages.

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

**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**  
**Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**

**Instructions:** If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.

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.

- If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.
- 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.

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**  
*(All AFR pages must be completed to generate the following calculation)*

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	110,483,169	6,333,209	2,660,288	1,113,875	120,590,541
Direct Expenditures	103,002,165	7,868,144	2,720,573		113,590,882
Difference	7,481,004	<b>(1,534,935)</b>	<b>(60,285)</b>	1,113,875	<b>6,999,659</b>
Fund Balance - June 30, 2018	48,652,480	9,066,118	2,867,936	20,508,027	<b>81,094,561</b>
<b>Balanced - no deficit reduction plan is required.</b>					

## Audit Checklist

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
<b>12. Page 27: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Northfield Twp HSD 225</b>	RCDT NUMBER <b>05-016-2250-17</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-033233</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>Dr. Michael Riggle</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Lauterbach and Amen</b> <b>668 N. River Road</b> <b>Naperville</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>3801 W. Lake Avenue, Suite 200</b> <b>Glenview</b>		E-MAIL ADDRESS: <b>mberan@lauterbachamen.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Matt Beran</b>	
		CPA FIRM TELEPHONE NUMBER <b>6303931483</b>	FAX NUMBER <b>6303932516</b>
		<b>60026</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)**

**Northfield Twp HSD 225**  
**05-016-2250-17**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Northfield Twp HSD 225**  
**05-016-2250-17**  
**SINGLE AUDIT INFORMATION CHECKLIST**

Including, but not limited to:

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

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

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

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

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

**Northfield Twp HSD 225  
05-016-2250-17**

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2018  
Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$	2,461,420
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 29, Line 11			-
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 271	Account 4992		(35,423)
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<b>2,425,997</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Less: Build America Bond Interest		\$	(192,842)
-----			
-----			
-----			
-----			
-----			
-----			
-----			

**ADJUSTED AFR FEDERAL REVENUES** \$ 2,233,155

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 2,233,156

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>			
Rounding		\$	(1)
-----			
-----			
-----			
-----			
-----			

**ADJUSTED SEFA FEDERAL REVENUE:** \$ 2,233,155

**DIFFERENCE:** \$ -

Northfield Twp HSD 225  
05-016-2250-17

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
Year Ending June 30, 2018

Note 1: Basis of Presentation<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of [Entity #XYZ] and is presented on the [Identify Basis of Accounting]. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the [General-Purpose or Basic] financial statements.

Note 2: Indirect Facilities & Administration costs<sup>6</sup>

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)\*\*: \_\_\_\_\_ \$0  
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES \_\_\_\_\_ \$0      Total Non-Cash \$0

Note 5: Other Information

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

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

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

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

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



**Northfield Twp HSD 225**  
**05-016-2250-17**  
**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)			
U.S. DEPARTMENT OF EDUCATION									0	
PASSED THROUGH IL STATE BOARD OF EDUCATION									0	
Title I - Low Income	84.010A	17-4300-00	327,649	0	327,649	0	0	0	327,649	353,742
Title I - Low Income	84.010A	18-4300-00	0	320,008	0	320,008	0	0	0	339,501
(M) Fed. -SP. Ed.-I.D.E.A - Room and Board	84.027A	17-4625-00	961,310	290,327	961,310	0	290,327	0	1,251,637	N/A
(M) Fed. -SP. Ed.-I.D.E.A - Room and Board	84.027A	18-4625-00	0	553,246	0	0	553,246	0	553,246	N/A
Title III - Lang Inst Prog - Limited Eng. LIPLEP	84.365A	17-4909-00	14,198	0	14,198	0	0	0	14,198	14,198
Title III - Lang Inst Prog - Limited Eng. LIPLEP	84.365A	18-4909-00	0	13,568	0	0	13,568	0	13,568	13,568
Title III - Immigrant Education	84.365A	17-4905-00	11,107	0	11,107	0	0	0	11,107	11,107
Title II - Teacher Quality	84.367A	17-4932-00	61,117	0	61,117	0	0	0	61,117	62,951
Title II - Teacher Quality	84.367A	18-4932-00	0	80,254	0	0	80,254	0	80,254	82,768
Title IVA - Student Support & Academic Enrich	84.424a	2018-4400	0	1,500	0	0	1,500	0	1,500	0
									0	
PASSED THROUGH NORTH SUBURBAN EDUCATIONAL REGION FOR VOCATIONAL EDUCATION									0	
Vocational Education - Perkins	84.048A	17-4770-0	92,009	0	92,009	0	0	0	92,009	N/A
Vocational Education - Perkins	84.048A	18-4770-0	0	71,033	0	0	71,033	0	71,033	N/A
									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

**Northfield Twp HSD 225**  
**05-016-2250-17**  
**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)			
U.S. DEPARTMENT OF EDUCATION									0	
PASSED THROUGH NORTH SUBURBAN SPECIAL EDUCATION DISTRICT									0	
Division of Rehab Services - STEP	84.126	FY 2017	94,380	0	94,380	0	0	0	94,380	N/A
(M) Fed. - Sp. Ed. - I.D.E.A. - Flow Through	84.027A	17-4620-00	684,944	0	684,944	0	0	0	684,944	N/A
(M) Fed. - Sp. Ed. - I.D.E.A. - Flow Through	84.027A	18-4620-00	0	672,050	0	672,050	0	0	672,050	N/A
TOTAL US DEPARTMENT OF EDUCATION			2,641,725	2,001,986	2,641,725	0	0	0	2,641,725	
									0	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									0	
Drug Free Communities Support Program	93.276	FY 2017	63,168	0	63,168	0	0	0	63,168	N/A
Drug Free Communities Support Program	93.276	FY 2018	0	59,316	0	0	59,316	0	0	N/A
									0	
PASSED THROUGH ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES									0	
Medicaid - Adminstrative Outreach	93.778	17-4991-00	132,115	0	132,115	0	0	0	132,115	N/A
Medicaid - Adminstrative Outreach	93.178	18-4991-00	0	45,129	0	45,129	0	0	45,129	N/A
PASSED THROUGH NORTH SUBURBAN SPECIAL EDUCATION DISTRICT										
Div Rehab Svcs DHS (Step)	93.959	N/A	0	126,725	0	126,725	0	0	126,725	N/A
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			195,283	231,170	195,283				195,283	
									0	
TOTAL FEDERAL AWARDS			2,837,008	2,233,156					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.

**Northfield Twp HSD 225  
05-016-2250-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2018**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027	Special Education - IDEA Cluster	1,515,623
<b>Total Amount Tested as Major</b>		<b>\$1,515,623</b>

Total Federal Expenditures for 7/1/17-6/30/18 \$2,233,156

% tested as Major 67.87%

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

Auditee qualified as low-risk auditee?   X   YES        NO

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

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

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

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

**Northfield Twp HSD 225**  
**05-016-2250-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**1. FINDING NUMBER:<sup>11</sup>**      **2018-** \_\_\_\_\_ **2. THIS FINDING IS:**       **New**       **Repeat from Prior Year?**  
Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

**4. Condition**

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

**6. Effect**

**7. Cause**

**8. Recommendation**

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

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

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

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

Northfield Twp HSD 225  
05-016-2250-17  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup> 2018- \_\_\_\_\_ 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

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

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

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

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

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

**For ISBE Review**  
Date: \_\_\_\_\_ Resolution Criteria Code Number \_\_\_\_\_  
Initials: \_\_\_\_\_ Disposition of Questioned Costs Code Letter \_\_\_\_\_

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**Northfield Twp HSD 225**  
**05-016-2250-17**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>
2017 - 001	Approximately \$182,000 in parking fees were collected in the Spring of 2016 for the 2016-2017 school year. These fees were improperly recorded as revenue in fiscal year 2016 when they should have been deferred at June 30, 2016.
2017 - 002	The third and fourth quarter expenditure reports during fiscal year 2017 were not filed timely. The 3rd quarter report was due on 4/20/17 and was not submitted until 5/19/17 and the 4th quarter report was due on 7/20/17 and was not submitted until 8/17/17.
2017 - 003	The District failed to maintain a parent involvement policy or a parent compact during fiscal year 2017.

---

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

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

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

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

Current Status<sup>20</sup>

This finding has been implemented in the current year.

This finding has been implemented in the current year.

This finding has been implemented in the current year.

---