

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

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2018

<u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)	<u>Accounting Basis:</u> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	<u>Certified Public Accountant Information</u>			
School District/Joint Agreement Number: 05-016-0690-02		Name of Auditing Firm: Klein Hall CPAs			
County Name: Cook		Name of Audit Manager: Andrew Mace			
Name of School District/Joint Agreement: Skokie/Morton Grove School District No. 69		Address: 3957 75th Street			
Address: 5050 Madison Street	<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File 0	City: Aurora	State: IL	Zip Code: 60504	
City: Skokie		Phone Number: 630-898-5578	Fax Number: 630-225-5128		
Email Address:		IL License Number (9 digit): 066-003910	Expiration Date: 11/30/21		
Zip Code: 60077		Email Address: amace@kleinhalcpa.com			
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input 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 type="checkbox"/> YES <input checked="" 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: _____				
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address:	Email Address:	Email Address:			
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	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).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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: 11/1/95 (Ex: 00/00/0000)
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Klein Hall CPAs

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<u>FINANCIAL PROFILE INFORMATION</u>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2017		Equalized Assessed Valuation (EAV):		431,619,079								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.032216		+ 0.005490		+ 0.004669		= 0.042380		0.000499		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	28,372,950		24,526,543		3,846,407		24,553,875						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		29,781,716										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511 22,860,000										
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
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60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	F	Q	R
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42																	

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: Skokie/Morton Grove School District No. 69
District Code: 05-016-0690-02
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	24,553,875.00	0.865	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	28,372,950.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	24,526,543.00	0.864	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	28,372,950.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	24,655,828.00	361.89	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	68,129.29		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	15,548,214.08		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H37)		22,860,000.00	23.24	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		29,781,716.45		Value	0.10

Total Profile Score: 3.70 *

Estimated 2019 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	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	Agency Fund	Account Groups General Fixed Assets	General Long-Term Debt
1														
2														
3	CURRENT ASSETS (100)													
4	Cash (Accounts 111 through 115) ¹		13,963,599	4,174,498	2,943,361	2,400,068	998,232	13,063,289	4,117,663	1,524,799	346,479	96,169		
5	Investments	120	0	0	0	0	0	0	0	0	0	0		
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0	0		
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0	0		
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0	0		
9	Other Receivables	160	0	0	0	0	0	0	0	0	0	0		
10	Inventory	170	0	0	0	0	0	0	0	0	0	0		
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0	0		
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0	0		
13	Total Current Assets		13,963,599	4,174,498	2,943,361	2,400,068	998,232	13,063,289	4,117,663	1,524,799	346,479	96,169		
14	CAPITAL ASSETS (200)													
15	Works of Art & Historical Treasures	210											0	
16	Land	220											307,362	
17	Building & Building Improvements	230											47,442,775	
18	Site Improvements & Infrastructure	240											950,614	
19	Capitalized Equipment	250											8,237,922	
20	Construction in Progress	260											17,660,202	
21	Amount Available in Debt Service Funds	340												2,943,361
22	Amount to be Provided for Payment on Long-Term Debt	350												19,916,639
23	Total Capital Assets												74,598,875	22,860,000
24	CURRENT LIABILITIES (400)													
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0	0		
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0	0		
27	Other Payables	430	0	0	0	0	0	0	0	0	0	0		
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0	0		
29	Loans Payable	460	0	0	0	0	0	0	0	0	0	0		
30	Salaries & Benefits Payable	470	101,953	0	0	0	0	0	0	0	0	0		
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0	0		
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0	0		
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	96,169		
34	Total Current Liabilities		101,953	0	0	0	0	0	0	0	0	96,169		
35	LONG-TERM LIABILITIES (500)													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												22,860,000
37	Total Long-Term Liabilities													22,860,000
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0	0		
39	Unreserved Fund Balance	730	13,861,646	4,174,498	2,943,361	2,400,068	998,232	13,063,289	4,117,663	1,524,799	346,479	0		
40	Investment in General Fixed Assets												74,598,875	
41	Total Liabilities and Fund Balance		13,963,599	4,174,498	2,943,361	2,400,068	998,232	13,063,289	4,117,663	1,524,799	346,479	96,169	74,598,875	22,860,000

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

	A	B	C	D	E	F	G	H	I	J	K
	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	16,327,913	2,330,639	3,536,185	3,130,308	810,211	258,788	344,135	187,004	232,831
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	4,577,447	0	0	300,789	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,361,719	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		22,267,079	2,330,639	3,536,185	3,431,097	810,211	258,788	344,135	187,004	232,831
9	Receipts/Revenues for "On Behalf" Payments ²	3998	5,811,348	0	0	0	0	0		0	0
10	Total Receipts/Revenues		28,078,427	2,330,639	3,536,185	3,431,097	810,211	258,788	344,135	187,004	232,831
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	12,985,940				278,093				
13	Support Services	2000	7,144,925	2,231,091		1,136,600	369,203	16,459,862		302,949	0
14	Community Services	3000	150,515	0		0	10,469				
15	Payments to Other Districts & Governmental Units	4000	877,472	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	13,509,040	0	0			0	0
17	Total Direct Disbursements/Expenditures		21,158,852	2,231,091	13,509,040	1,136,600	657,765	16,459,862		302,949	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,811,348	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		26,970,200	2,231,091	13,509,040	1,136,600	657,765	16,459,862		302,949	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,108,227	99,548	(9,972,855)	2,294,497	152,446	(16,201,074)	344,135	(115,945)	232,831
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	53,465	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	500,000	1,500,000		0					
28	Transfer of Interest	7140	0	0	0		0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	8,885,000	0		9,825,000	0	0	0
34	Premium on Bonds Sold	7220	0	0	1,113,368	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						1,500,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		500,000	1,500,000	9,998,368	0	53,465	11,325,000	0	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							53,465		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		2,000,000					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	1,500,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	1,500,000	0	2,000,000	0	0	53,465	0	0
77	Total Other Sources/Uses of Funds		500,000	0	9,998,368	(2,000,000)	53,465	11,325,000	(53,465)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,608,227	99,548	25,513	294,497	205,911	(4,876,074)	290,670	(115,945)	232,831
79	Fund Balances - July 1, 2017		12,253,419	4,074,950	2,917,848	2,105,571	792,321	17,939,363	3,826,993	1,640,744	113,648
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2018		13,861,646	4,174,498	2,943,361	2,400,068	998,232	13,063,289	4,117,663	1,524,799	346,479

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
4	Designated Purposes Levies (1110-1120) ⁷		13,448,962	0	0	0	0	0	0	148,691	0
5	Leasing Purposes Levy ⁸	1130	0	0							
6	Special Education Purposes Levy	1140	1,606,503	0		0	0	0			
7	FICA/Medicare Only Purposes Levies	1150					241,313				
8	Area Vocational Construction Purposes Levy	1160		0	0			0			
9	Summer School Purposes Levy	1170	0								
10	Other Tax Levies (Describe & Itemize)	1190	0	2,208,670	3,466,883	2,901,834	533,745	0	200,708	0	230,128
11	Total Ad Valorem Taxes Levied By District		15,055,465	2,208,670	3,466,883	2,901,834	775,058	0	200,708	148,691	230,128
12	PAYMENTS IN LIEU OF TAXES	1200									
13	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
14	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
15	Corporate Personal Property Replacement Taxes ⁹	1230	445,852	0	0	0	15,500	0	0	0	0
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
17	Total Payments in Lieu of Taxes		445,852	0	0	0	15,500	0	0	0	0
18	TUITION	1300									
19	Regular - Tuition from Pupils or Parents (In State)	1311	98,216								
20	Regular - Tuition from Other Districts (In State)	1312	0								
21	Regular - Tuition from Other Sources (In State)	1313	0								
22	Regular - Tuition from Other Sources (Out of State)	1314	0								
23	Summer Sch - Tuition from Pupils or Parents (In State)	1321	10,745								
24	Summer Sch - Tuition from Other Districts (In State)	1322	0								
25	Summer Sch - Tuition from Other Sources (In State)	1323	0								
26	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
27	CTE - Tuition from Pupils or Parents (In State)	1331	0								
28	CTE - Tuition from Other Districts (In State)	1332	0								
29	CTE - Tuition from Other Sources (In State)	1333	0								
30	CTE - Tuition from Other Sources (Out of State)	1334	0								
31	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
32	Special Ed - Tuition from Other Districts (In State)	1342	0								
33	Special Ed - Tuition from Other Sources (In State)	1343	0								
34	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
35	Adult - Tuition from Pupils or Parents (In State)	1351	0								
36	Adult - Tuition from Other Districts (In State)	1352	0								
37	Adult - Tuition from Other Sources (In State)	1353	0								
38	Adult - Tuition from Other Sources (Out of State)	1354	0								
39	Total Tuition		108,961								
40	TRANSPORTATION FEES	1400									
41	Regular - Transp Fees from Pupils or Parents (In State)	1411				105,299					
42	Regular - Transp Fees from Other Districts (In State)	1412				11,044					
43	Regular - Transp Fees from Other Sources (In State)	1413				0					
44	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
45	Regular Transp Fees from Other Sources (Out of State)	1416				0					
46	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				147					
47	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
48	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
49	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
50	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
51	CTE - Transp Fees from Other Districts (In State)	1432				0					
52	CTE - Transp Fees from Other Sources (In State)	1433				0					
53	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
54	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
55	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
56	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
57	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
58	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
59	Adult - Transp Fees from Other Districts (In State)	1452				0					
60	Adult - Transp Fees from Other Sources (In State)	1453				0					
61	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
62	Total Transportation Fees					116,490					
63	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	312,721	87,951	69,302	111,984	19,653	258,788	143,427	34,252	2,703
65	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
66	Total Earnings on Investments		312,721	87,951	69,302	111,984	19,653	258,788	143,427	34,252	2,703
67	FOOD SERVICE	1600									
68	Sales to Pupils - Lunch	1611	141,939								
69	Sales to Pupils - Breakfast	1612	0								
70	Sales to Pupils - A la Carte	1613	0								
71	Sales to Pupils - Other (Describe & Itemize)	1614	0								
72	Sales to Adults	1620	0								
73	Other Food Service (Describe & Itemize)	1690	3,424								
74	Total Food Service		145,363								
75	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
76	Admissions - Athletic	1711	0	0							
77	Admissions - Other (Describe & Itemize)	1719	7,785	0							
78	Fees	1720	6,598	0							

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
80	Book Store Sales	1730	600	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	34,640	0							
82	Total District/School Activity Income		49,623	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	12,309								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		12,309								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	20,000							
96	Contributions and Donations from Private Sources	1920	34	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	26,568	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	171,017	14,018	0	0	0	0	0	4,061	0
108	Total Other Revenue from Local Sources		197,619	34,018	0	0	0	0	0	4,061	0
109	Total Receipts/Revenues from Local Sources	1000	16,327,913	2,330,639	3,536,185	3,130,308	810,211	258,788	344,135	187,004	232,831
110	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)	ONE									
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	3,612,846	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-in-Aid		3,612,846	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	20,929			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	119,522			0					
126	Special Education - Personnel	3110	173,052	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	4,587			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		318,090	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	192,126				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		192,126				0				
145	State Free Lunch & Breakfast	3360	5,749								
146	School Breakfast Initiative	3365	0				0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		4,737	0				
152	Transportation - Special Education	3510	0	0		296,052	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		300,789	0				
155	Learning Improvement - Change Grants	3610	0								

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	447,446	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	1,190			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		964,601	0	0	300,789	0	0	0	0	0
173	Total Receipts from State Sources	3000	4,577,447	0	0	300,789	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	295,805				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	62,115				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		357,920				0				
202	TITLE I										
203	Title I - Low Income	4300	817,845	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		817,845	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	61,378	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		61,378	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0							
263	Title III - Immigrant Education Program (IEP)	4905	11,958			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	40,269			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	72,349	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,361,719	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	1,361,719	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		22,267,079	2,330,639	3,536,185	3,431,097	810,211	258,788	344,135	187,004	232,831

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	7,493,580	1,102,384	81,731	146,158	1,998	24,700	0	0	8,850,551	8,504,639
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	445,155	62,982	322	10,039	0	0	0	0	518,498	516,894
8	Special Education Programs (Functions 1200-1220)	1200	1,378,899	220,120	0	20,776	0	0	0	0	1,619,795	1,609,172
9	Special Education Programs Pre-K	1225	0	0	0	1,433	0	0	0	0	1,433	5,000
10	Remedial and Supplemental Programs K-12	1250	206,990	28,609	115,167	49,179	338,597	0	0	0	738,542	776,889
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	336,593	3,572	6,240	0	0	0	0	0	346,405	422,475
15	Summer School Programs	1600	0	0	7,502	0	0	0	0	0	7,502	26,800
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	722,943	114,884	731	64,656	0	0	0	0	903,214	950,834
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	10,584,160	1,532,551	211,693	292,241	340,595	24,700	0	0	12,985,940	12,812,703
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	652,071	88,285	0	1,727	0	0	0	0	742,083	748,463
37	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
38	Health Services	2130	158,687	13,233	0	5,946	0	0	0	0	177,866	189,212
39	Psychological Services	2140	286,329	29,620	0	2,504	0	0	0	0	318,453	321,999
40	Speech Pathology & Audiology Services	2150	295,788	38,998	0	1,092	0	0	0	0	335,878	333,913
41	Other Support Services - Pupils (Describe & Itemize)	2190	121,826	11,716	0	1,409	0	0	0	0	134,951	144,871
42	Total Support Services - Pupils	2100	1,514,701	181,852	0	12,678	0	0	0	0	1,709,231	1,738,458
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	145,320	72,806	90,552	0	0	0	0	0	308,678	412,600
45	Educational Media Services	2220	193,721	35,370	0	21,422	0	0	0	0	250,513	257,471
46	Assessment & Testing	2230	0	0	26,238	0	0	0	0	0	26,238	30,963
47	Total Support Services - Instructional Staff	2200	339,041	108,176	116,790	21,422	0	0	0	0	585,429	701,034
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	0	0	222,039	5,165	0	9,741	0	0	236,945	307,000
50	Executive Administration Services	2320	272,562	48,313	7,895	205	0	2,938	0	0	331,913	332,944
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	272,562	48,313	229,934	5,370	0	12,679	0	0	568,858	639,944
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	913,224	176,944	553	5,082	0	4,668	0	0	1,100,471	1,163,816
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	913,224	176,944	553	5,082	0	4,668	0	0	1,100,471	1,163,816
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	110,030	25,299	1,463	65	0	1,080	0	0	137,937	144,500
60	Fiscal Services	2520	233,707	32,623	63,191	17,430	0	387	0	0	347,338	327,318
61	Operation & Maintenance of Plant Services	2540	0	0	264,170	0	0	0	0	0	264,170	300,000
62	Pupil Transportation Services	2550	0	0	0	9,555	0	0	0	0	9,555	0
63	Food Services	2560	111,722	14,276	462,655	3,027	0	0	0	0	591,680	600,678
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	455,459	72,198	791,479	30,077	0	1,467	0	0	1,350,680	1,372,496
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	173,349	31,955	2,592	475	0	678	0	0	209,049	221,886
68	Planning, Research, Development, & Evaluation Services	2620	335,462	71,195	120,547	38,018	0	1,734	0	0	566,956	1,124,723
69	Information Services	2630	0	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	22,125	2,180	0	0	0	0	0	0	24,305	0
71	Data Processing Services	2660	505,623	56,881	80,392	54,831	332,219	0	0	0	1,029,946	1,091,362
72	Total Support Services - Central	2600	1,036,559	162,211	203,531	93,324	332,219	2,412	0	0	1,830,256	2,437,971

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	7,500
74	Total Support Services	2000	4,531,546	749,694	1,342,287	167,953	332,219	21,226	0	0	7,144,925	8,061,219
75	COMMUNITY SERVICES (ED)	3000	70,201	8,633	55,065	11,910	0	4,706	0	0	150,515	182,697
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			0		877,472				877,472	905,000
80	Payments for Adult/Continuing Education Programs	4130			0		0				0	0
81	Payments for CTE Programs	4140			0		0				0	0
82	Payments for Community College Programs	4170			0		0				0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0		0				0	0
84	Total Payments to Other Govt Units (In-State)	4100			0		877,472				877,472	905,000
85	Payments for Regular Programs - Tuition	4210					0				0	0
86	Payments for Special Education Programs - Tuition	4220					0				0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230					0				0	0
88	Payments for CTE Programs - Tuition	4240					0				0	0
89	Payments for Community College Programs - Tuition	4270					0				0	0
90	Payments for Other Programs - Tuition	4280					0				0	0
91	Other Payments to In-State Govt Units	4290					0				0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200					0				0	0
93	Payments for Regular Programs - Transfers	4310					0				0	0
94	Payments for Special Education Programs - Transfers	4320					0				0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330					0				0	0
96	Payments for CTE Programs - Transfers	4340					0				0	0
97	Payments for Community College Program - Transfers	4370					0				0	0
98	Payments for Other Programs - Transfers	4380					0				0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0		0				0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0		0				0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0						0	0
102	Total Payments to Other Govt Units	4000			0		877,472				877,472	905,000
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110					0				0	0
106	Tax Anticipation Notes	5120					0				0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					0				0	0
108	State Aid Anticipation Certificates	5140					0				0	0
109	Other Interest on Short-Term Debt	5150					0				0	0
110	Total Interest on Short-Term Debt	5100					0				0	0
111	Debt Services - Interest on Long-Term Debt	5200					0				0	0
112	Total Debt Services	5000					0				0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										62,000
114	Total Direct Disbursements/Expenditures		15,185,907	2,290,878	1,609,045	472,104	672,814	928,104	0	0	21,158,852	22,023,619
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,108,227	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	691,922	110,270	549,923	394,838	484,138	0	0	0	2,231,091	2,611,381
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0	0
127	Total Support Services - Business	2500	691,922	110,270	549,923	394,838	484,138	0	0	0	2,231,091	2,611,381
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	691,922	110,270	549,923	394,838	484,138	0	0	0	2,231,091	2,611,381
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	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			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	Total Payments to Other Govt. Units (In-State)	4100			0		0	0			0	0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
139	Total Payments to Other Govt Units	4000			0		0	0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110					0				0	0
143	Tax Anticipation Notes	5120					0				0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										10,000
151	Total Direct Disbursements/Expenditures		691,922	110,270	549,923	394,838	484,138	0	0	0	2,231,091	2,621,381
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										99,548	
153												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						845,766			845,766	820,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
170	Principal Retired) ¹¹							12,505,000			12,505,000	12,660,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			158,274			158,274	0
172	Total Debt Services	5000			0			13,509,040			13,509,040	13,480,000
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				0			13,509,040			13,509,040	13,480,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,972,855)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	8,342	621	1,127,637	0	0	0	0	0	1,136,600	1,254,495
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	8,342	621	1,127,637	0	0	0	0	0	1,136,600	1,254,495
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
206	Principal Retired) ¹¹							0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										29,000
210	Total Disbursements/ Expenditures		8,342	621	1,127,637	0	0	0	0	0	1,136,600	1,283,495
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,294,497	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		126,678							126,678	101,508
216	Pre-K Programs	1125		17,344							17,344	20,543
217	Special Education Programs (Functions 1200-1220)	1200		83,776							83,776	83,112
218	Special Education Programs - Pre-K	1225		0							0	0
219	Remedial and Supplemental Programs - K-12	1250		1,943							1,943	3,001
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		0							0	0
223	Interscholastic Programs	1500		15,355							15,355	5,359
224	Summer School Programs	1600		0							0	0
225	Gifted Programs	1650		0							0	0
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		32,997							32,997	39,031
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	1000		278,093							278,093	252,554
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		9,225							9,225	9,413
233	Guidance Services	2120		0							0	0
234	Health Services	2130		23,743							23,743	25,786
235	Psychological Services	2140		3,791							3,791	4,203
236	Speech Pathology & Audiology Services	2150		3,957							3,957	4,231
237	Other Support Services - Pupils (Describe & Itemize)	2190		18,143							18,143	22,673
238	Total Support Services - Pupils	2100		58,859							58,859	66,306
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		2,280							2,280	0
241	Educational Media Services	2220		13,837							13,837	16,267
242	Assessment & Testing	2230		0							0	0
243	Total Support Services - Instructional Staff	2200		16,117							16,117	16,267
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		0							0	0
246	Executive Administration Services	2320		13,422							13,422	14,435
247	Service Area Administrative Services	2330		0							0	0
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	Total Support Services - General Administration	2300		13,422							13,422	14,435
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		40,724							40,724	27,916
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	Total Support Services - School Administration	2400		40,724							40,724	27,916
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		1,777							1,777	1,578
264	Fiscal Services	2520		33,674							33,674	42,807
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		101,906							101,906	99,284
267	Pupil Transportation Services	2550		120							120	121
268	Food Services	2560		16,547							16,547	14,389
269	Internal Services	2570		0							0	0
270	Total Support Services - Business	2500		154,024							154,024	158,179
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		2,747							2,747	2,496
273	Planning, Research, Development, & Evaluation Services	2620		21,102							21,102	27,768
274	Information Services	2630		0							0	0
275	Staff Services	2640		551							551	0
276	Data Processing Services	2660		61,657							61,657	28,630
277	Total Support Services - Central	2600		86,057							86,057	58,894
278	Other Support Services (Describe & Itemize)	2900		0							0	0
279	Total Support Services	2000		369,203							369,203	341,997
280	COMMUNITY SERVICES (MR/SS)	3000		10,469							10,469	5,923
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120		0							0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
284	Payments for CTE Programs	4140		0							0	0
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	Total Debt Services - Interest	5000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										95,341
295	Total Disbursements/Expenditures			657,765				0			657,765	695,815
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										152,446	
297												
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	756,991	0	15,702,871	0	0	0	16,459,862	17,500,000
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	756,991	0	15,702,871	0	0	0	16,459,862	17,500,000
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			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/Expenditures		0	0	756,991	0	15,702,871	0	0	0	16,459,862	17,500,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(16,201,074)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	73,207	0	0	0	0	0	73,207	100,000
321	Unemployment Insurance Payments	2363	0	0	27,271	0	0	0	0	0	27,271	60,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	156,827	0	0	0	0	0	156,827	70,000
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	41,800	3,844	0	0	0	0	0	0	45,644	45,882
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	41,800	3,844	257,305	0	0	0	0	0	302,949	275,882
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	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			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		41,800	3,844	257,305	0	0	0	0	0	302,949	275,882
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(115,945)	
344												
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	35,000
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	35,000
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	35,000
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						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)	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
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			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Prindpal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
364								0			0	0
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	35,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										232,831	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	13,448,962	6,985,789	6,463,173	13,905,000	6,919,211
5	Operations & Maintenance	0	1,190,464	(1,190,464)	2,369,378	1,178,914
6	Debt Services **	0	1,726,932	(1,726,932)	3,437,418	1,710,486
7	Transportation	0	1,012,436	(1,012,436)	2,015,268	1,002,832
8	Municipal Retirement	0	160,463	(160,463)	319,300	158,837
9	Capital Improvements	0		0		0
10	Working Cash	0	108,204	(108,204)	215,398	107,194
11	Tort Immunity	148,691	77,630	71,061	154,500	76,870
12	Fire Prevention & Safety	0	216,409	(216,409)	430,796	214,387
13	Leasing Levy	0		0		0
14	Special Education	1,606,503	865,634	740,869	1,723,184	857,550
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	241,313	245,899	(4,586)	489,250	243,351
17	Summer School	0		0		0
18	Other (Describe & Itemize)	9,541,968		9,541,968		0
19	Totals	24,987,437	12,589,860	12,397,577	25,059,492	12,469,632
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding July 1, 2017	Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes						0				
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund						0				
7	Operations & Maintenance Fund						0				
8	Debt Services - Construction						0				
9	Debt Services - Working Cash						0				
10	Debt Services - Refunding Bonds						0				
11	Transportation Fund						0				
12	Municipal Retirement/Social Security Fund						0				
13	Fire Prevention & Safety Fund						0				
14	Other - (Describe & Itemize)						0				
15	Total TAWs		0	0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund						0				
18	Operations & Maintenance Fund						0				
19	Fire Prevention & Safety Fund						0				
20	Other - (Describe & Itemize)						0				
21	Total TANs		0	0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)										
25	Total GSAACs (All Funds)						0				
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)						0				
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-Term Debt	
31	2012 Working Cash & Refunding Bonds	03/12/12	9,315,000		4,045,000			625,000	3,420,000	2,979,655	
32	2017A Refunding Bonds	02/28/17	8,315,000		8,315,000			435,000	7,880,000	6,865,403	
33	2017B Refunding Bonds	02/28/17	1,015,000		1,015,000			1,015,000	0		
34	2018 GO Limited Tax Bonds	01/24/18	8,885,000			8,885,000			8,885,000	7,741,003	
35	2010 Refunding Bonds	12/02/10	5,575,000		3,280,000			605,000	2,675,000	2,330,578	
36	2017 Debt Certificates	10/17/17	9,825,000			9,825,000		9,825,000	0		
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			42,930,000		16,655,000	18,710,000	0	12,505,000	22,860,000	19,916,639	
51	• Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other								
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other								
54	3. Refunding Bonds	6. Building Bonds	9. Other								

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2017											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		1,606,503				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					-						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	1,606,503	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		1,606,503				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					-						
23	Total Disbursements						0	1,606,503	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2018						0	0	0	0	0	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:						
32						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	^a Schedules for Tort Immunity are to be completed only 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											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
48	^b 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	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 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
2												
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	307,362			307,362						307,362
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	47,442,775			47,442,775	50	15,241,083	948,855		16,189,938	31,252,837
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	950,614			950,614	20	331,341	39,284		370,625	579,989
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	7,080,970	1,156,952		8,237,922		4,782,057	433,682		5,215,739	3,022,183
13	5 Yr Schedule	252				0					0	0
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260	1,957,331	15,702,871		17,660,202						17,660,202
16	Total Capital Assets	200	57,739,052	16,859,823	0	74,598,875		20,354,481	1,421,821	0	21,776,302	52,822,573
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								1,421,821			

A		B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet.Row	ACCOUNT NO - TITLE		Amount		
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	21,158,852	
9	O&M	Expenditures 15-22, L151	Total Expenditures			2,231,091	
10	DS	Expenditures 15-22, L174	Total Expenditures			13,509,040	
11	TR	Expenditures 15-22, L210	Total Expenditures			1,136,600	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			657,765	
13	TORT	Expenditures 15-22, L342	Total Expenditures			302,949	
14			Total Expenditures		\$	38,996,297	
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
16							
17	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	11,044	
18	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			147	
19	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
20	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
21	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
22	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
23	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
25	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
26	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
27	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
28	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)			0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
30	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
31	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
32	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0	
33	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			518,498	
34	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			1,433	
35	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
36	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
37	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			7,502	
38	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
39	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
40	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
41	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
42	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
43	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
44	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
45	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0	
46	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
47	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0	
48	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0	
49	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
50	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	
51	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			150,515	
52	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			877,472	
53	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			672,814	
54	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0	
55	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0	
56	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0	
57	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			484,138	
58	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			0	
59	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0	
60	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Prindpal on Long-Term Debt			12,505,000	
61	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			0	
62	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0	
63	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Prindpal on Long-Term Debt			0	
64	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			0	
65	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			0	
66	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs			17,344	
67	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			0	
68	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
69	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			0	
70	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			0	
71	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			10,469	
72	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0	
73	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0	
74							
75							
76			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)		\$	15,256,376	
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)			23,739,921	
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018			1,565.11	
79			Estimated OEPP (Line 77 divided by Line 78)		\$	15,168.21	
80							
81	PER CAPITA TUITION CHARGE						
82	LESS OFFSETTING RECEIPTS/REVENUES:						
83							
84	TR	Revenues 9-14, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)		\$	105,299	
85	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
86	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
87	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
88	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
89	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
90	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
91	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
92	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
93	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
94	ED	Revenues 9-14, L75, Col C	1600 Total Food Service			145,363	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			49,623	
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			12,309	
97	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)			0	
98	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks			0	
99	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)			0	

Print Date: 12/19/18
afr-18-form-1.xlsm

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.

[illegible]

Fund-Function-Object Name Expenditure was Recorded	Where the (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
Total				1,763,032	150,000	1,613,032

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>[Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.]</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					462,655		
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					62,207		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			12,923,438		12,923,438	
20	Support Services:							
21	Pupil	2100			1,768,090		1,768,090	
22	Instructional Staff	2200			601,546		601,546	
23	General Admin.	2300			885,229		885,229	
24	School Admin	2400			1,141,195		1,141,195	
25	Business:							
26	Direction of Business Spt. Srv.	2510	139,714	0		139,714	0	
27	Fiscal Services	2520	381,012	0		381,012	0	
28	Oper. & Maint. Plant Services	2540		2,113,029		2,113,029	0	
29	Pupil Transportation	2550		1,146,275			1,146,275	
30	Food Services	2560		145,572			145,572	
31	Internal Services	2570	0	0		0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		211,796			211,796	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		588,058			588,058	
35	Information Services	2630		0			0	
36	Staff Services	2640	24,856	0		24,856	0	
37	Data Processing Services	2660	759,384	0		759,384	0	
38	Other:	2900		0			0	
39	Community Services	3000		160,984			160,984	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(1,613,032)		(1,613,032)	
41	Total			1,304,966	20,072,180	3,417,995	17,959,151	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	1,304,966	Total Indirect costs:	3,417,995	
44				Total Direct Costs:	20,072,180	Total Direct Costs:	17,959,151	
45				=	6.50%	=	19.03%	
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2018										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Skokie/Morton Grove School District										
7	05-016-0690-02										
8	<input type="checkbox"/> <small>Check box if this schedule is not applicable...</small>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget ➡										
10	Service or Function <i>(Check all that apply)</i>			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits	X	X		Educational Benefit Cooperative						
15	Energy Purchasing	X			IUP Cooperative						
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance	X	X		Collective Liability Insurance Cooperative						
20	Investment Pools	X	X		Nile Township School Treasurer						
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel	X	X		Classrooms First Consolidation						
26	Special Education Cooperatives	X	X		Niles Township District for Special Education						
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

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

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

School District Name: Skokie/Morton Grove School District No. 69
RCDT Number: 05-016-0690-02

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	331,913		331,913	339,445		339,445
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	137,937	0	137,937	145,149		145,149
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	209,049		209,049	221,852		221,852
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		678,899	0	678,899	706,446	0	706,446
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							4%

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.
- 2.
- 3.
- 4.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² 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.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	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.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> 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. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	22,267,079	2,330,639	3,431,097	344,135	28,372,950
9	Direct Expenditures	21,158,852	2,231,091	1,136,600		24,526,543
10	Difference	1,108,227	99,548	2,294,497	344,135	3,846,407
11	Fund Balance - June 30, 2018	13,861,646	4,174,498	2,400,068	4,117,663	24,553,875
12	<div style="text-align: center;"> Balanced - no deficit reduction plan is required. </div>					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME Skokie/Morton Grove School District No. 69	RCDT NUMBER 05-016-0690-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 5050 Madison Street Skokie		E-MAIL ADDRESS: amace@kleinhallcpa.com	
60077		NAME OF AUDIT SUPERVISOR Andrew Mace	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

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

Skokie/Morton Grove School District No. 69

05-016-0690-02

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	\$ 1,361,719
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		62,207
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 1,423,926

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
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ADJUSTED AFR FEDERAL REVENUES	\$ 1,423,926
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,423,926

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

-----	-----
-----	-----
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-----	-----
-----	-----
-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,423,926
--------------------------------	--------------

DIFFERENCE:	\$ -
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Skokie/Morton Grove School District No. 69
05-016-0690-02
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2018

Note 1: Basis of Presentation⁵

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 costs⁶

Auditee elected to use 10% de minimis cost rate? _____

YES

X

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)**:

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

\$39,528

\$22,679

Total Non-Cash

\$62,207

Note 5: Other Information

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

Property

\$0

Auto

\$0

General Liability

\$0

Workers Compensation

\$0

Loans/Loan Guarantees Outstanding at June 30:

\$0

District had Federal grants requiring matching expenditures

No

(Yes/No)

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

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2018

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/16 to 6/30/17 (C)	Year 7/1/17 to 6/30/18 (D)	Year 7/1/16 to 6/30/17 (E)	Year 7/1/17 to 6/30/18 (F)	Year 7/1/17-6/30/18 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	17-4210-00	259,219	47,907	259,219	47,907			307,126	N/A
National School Lunch Program		Illinois State Board of Education	10.555	18-4210-00		247,898		321,822			321,822	N/A
School Breakfast Program		Illinois State Board of Education	10.553	17-4220-00	55,833	9,407	55,833	9,407			65,240	N/A
School Breakfast Program		Illinois State Board of Education	10.553	18-4220-00		52,708		66,811			66,811	N/A
Special Milk Program		Illinois State Board of Education	10.556	17-4215-00		-		-			-	N/A
Special Milk Program		Illinois State Board of Education	10.556	18-4215-00		-		-			-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	17-4226-00		-		-			-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	18-4226-00		-		-			-	N/A
Commodities		Illinois State Board of Education	10.555	17-4999-00	35,858	-	35,858	-			35,858	N/A
Commodities		Illinois State Board of Education	10.555	18-4999-00		39,528		39,528			39,528	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	16-4240-00	19,553	-	19,553	-			19,553	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	17-4240-00		22,679		22,679			22,679	N/A
Total United States Department of Agriculture					370,463	420,127	370,463	508,154	-	-	878,617	
Total Child Nutrition Cluster					370,463	420,127	370,463	508,154	-	-	878,617	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through		Niles Township District Special Education	84.027	17-4620-00	446,813	-	446,813	-			446,813	-
IDEA - Flow Through		Niles Township District Special Education	84.027	18-4620-00		61,378		61,378			61,378	-
IDEA - Room & Board		Illinois State Board of Education	84.027	17-4625-00		-		-			-	N/A
IDEA - Room & Board		Illinois State Board of Education	84.027	18-4625-00		-		-			-	N/A
IDEA - Flow Through Pre-School		Niles Township District Special Education	84.173	17-4600-00	15,052	-	15,052	-			15,052	-
IDEA - Flow Through Pre-School		Niles Township District Special Education	84.173	18-4600-00		-		-			-	-
Total Department of Education					461,865	61,378	461,865	61,378	-	-	523,243	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2018

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/16 to 6/30/17 (C)	Year 7/1/17 to 6/30/18 (D)	Year 7/1/16 to 6/30/17 (E)	Year 7/1/17 to 6/30/18 (F)	Year 7/1/17-6/30/18 Pass-Through to Subrecipients			
Total Special Education (IDEA) Cluster					461,865	61,378	461,865	61,378	-	-	523,243	
Other Programs												
Department of Education												
Title I - Low Income	(M)	Illinois State Board of Education	84.010	17-4300-00	276,549	219,938	496,487	-			496,487	855,924
Title I - Low Income	(M)	Illinois State Board of Education	84.010	18-4300-00		597,907		909,212			909,212	950,418
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	17-4306-00	70,483	-	70,483	-			70,483	
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	18-4306-00		-		-			-	
Title II - Teacher Quality		Illinois State Board of Education	84.367	17-4932-00	30,390	6,838	37,228	-			37,228	77,335
Title II - Teacher Quality		Illinois State Board of Education	84.367	18-4932-00		65,511		95,666			95,666	117,829
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	17-4909-00	27,494	12,959	40,453	-			40,453	49,350
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	18-4909-00		27,310		58,193			58,193	59,353
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	17-4905-00	-	-	-	-			-	-
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	18-4905-00		11,958		16,218			16,218	16,218
Title IV - 21st Century		Illinois State Board of Education	84.287	17-4421-00	-	-	-	-			-	-
Title IV - 21st Century		Illinois State Board of Education	84.287	18-4421-00		-		-			-	
Title III - Bilingual Ed Excellence		Illinois State Board of Education	84.365	17-4998-00	-	-	-	-			-	
Title III - Bilingual Ed Excellence		Illinois State Board of Education	84.365	18-4998-00		-		-			-	
CTE - Perkins			84.048	17-4745-00		-		-			-	
CTE - Perkins			84.048	18-4745-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	17-4901-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	18-4901-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	17-4902-00	-	-	-	-			-	
Preschool Expansion		Illinois State Board of Education	84.419	18-4902-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	17-4950-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	18-4950-00		-		-			-	
Total Department of Education					404,916	942,421	644,651	1,079,289	-	-	1,723,940	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2018

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/16 to 6/30/17 (C)	Year 7/1/17 to 6/30/18 (D)	Year 7/1/16 to 6/30/17 (E)	Year 7/1/17 to 6/30/18 (F)	Year 7/1/17-6/30/18 Pass-Through to Subrecipients			
Federal Highway Administration												
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Total Federal Highway Administration					-	-	-	-	-	-	-	
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	17-4991-00	48,191	-	48,191	-			48,191	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	18-4991-00		-		-			-	N/A
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Total Department of Health and Human Services					48,191	-	48,191	-	-	-	48,191	
Total Other Programs					453,107	942,421	692,842	1,079,289	-	-	1,772,131	
TOTAL FEDERAL AWARDS					1,285,435	1,423,926	1,525,170	1,648,821	-	-	3,173,991	

(M) Program was audited as a major program as defined by §200.518.
The accompanying notes are an integral part of this schedule

Skokie/Morton Grove School District No. 69
05-016-0690-02
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, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I - Low Income	909,212
	Total Amount Tested as Major	\$909,212

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

\$1,648,821

% tested as Major

55.14%

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

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

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

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

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

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

Skokie/Morton Grove School District No. 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2018- None

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

¹² 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.

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

Skokie/Morton Grove School District No. 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2018- <u>None</u>	2. THIS FINDING IS:	<input type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____				
4. Project No.: _____		5. CFDA No.: _____		
6. Passed Through: _____				
7. Federal Agency: _____				
8. Criteria or specific requirement (including statutory, regulatory, or other citation)				
9. Condition ¹⁵				
10. Questioned Costs ¹⁶				
11. Context ¹⁷				
12. Effect				
13. Cause				
14. Recommendation				
15. Management's response ¹⁸				

For ISBE Review

Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Skokie/Morton Grove School District No. 69
05-016-0690-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2018

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

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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